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ABSTRACT

The first volume of a report by the Council of Ontario Universities provides information on the 21 universities and related institutions which receive grants directly from the government of Ontario. It is part of a three-volume set offering detailed information on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1989. It does so within a format which attempts to provide consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario. Two brief preliminary sections summarize the committee report and offer a general caveat concerning the lack of comparability of some of the data. An introductory section provides guidelines and definitions (university accounting principles, reporting, and submissions); principles of reporting (fund concept, revenues and expenses, and appropriated funds); and definitions (funds revenue, sources, operating expenses--functional areas, and object of expense). Summary information for all universities and colleges on a consolidated basis, is provided in eight tables. Summary information for universities is provided in 13 tables. Financial information for each institution forms the major portion of the document. (SM)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1988-89

Volume I - Universities

Council of Finance Officers
Universities of Ontario

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1988-89

Volume I - Universities

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December 1989

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COUNCIL OF ONTARIO UNIVERSITIES

CONSEIL DES UNIVERSITÉS DE L'ONTARIO

1989 12 04

The Honourable Sean G. Conway
Minister of Colleges and Universities
22nd Floor, Mowat Block
900 Bay Street
Toronto, Ontario
M7A 1L2

Dear Mr. Conway,

The Council of Ontario Universities is pleased to submit to you the Financial Report of Ontario Universities 1988-89.

This report provides detailed information on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1989. It does so within a format which provides consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario. That format has been developed under the auspices of the Council of Finance Officers - Universities of Ontario.

Volume I of the Financial Report of Ontario Universities 1988-89 provides information on the 21 universities and related institutions which receive grants directly from the government of Ontario. Volume II provides financial information on 22 church-related colleges, universities and seminaries which receive financial support from the Ontario government through the university with which they are federated or affiliated. Volume III provides information on physical plant operating expenses at 16 universities and was prepared in conjunction with the Ontario Association of Physical Plant Administrators.

The Council of Ontario Universities hopes that the Financial Report of Ontario Universities 1988-89 will be of assistance to you, your government and the Ontario Council on University Affairs.

Sincerely,

Edward J. Monahan
Executive Director

EJM:brl
Encls.

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REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

This report has been compiled from submissions prepared by each of the provincially-assisted universities and their federated and affiliated colleges. Those submissions have been prepared in accordance with a set of Guidelines, established by the Council of Finance Officers - Universities of Ontario, which are published in Volume I of this report. Further details, concerning the reporting of physical plant operating expenses, are included in Volume III.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' federated or affiliated colleges, universities or seminaries. Volume III provides further details concerning physical plant operating expenses.

The Guidelines and reporting forms are consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities.* It should be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1988-89*, 37 reported financial information for the 12 months ending 30 April 1989. One institution, Victoria University, reported financial information for the 11 months between June 1, 1988 and April 30, 1989. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1989
Ryerson Polytechnical Institute	March 31, 1989
McMaster Divinity College	December 31, 1988
Knox College	December 31, 1988
Wycliffe College	May 31, 1989

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chairman - Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and

expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

   Examples of *revenues which must be netted* are:

   (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.

   (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.

   (c) medical salaries recovered from the Ontario Ministry of Health;

(d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

(e) physical plant costs recovered from external sources; and

(f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. **Internal Cost Transfers and Cost Recoveries**

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. **Gifts-in-Kind**

These must be reported as *both* revenue and expenses within the appropriate fund or function.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses.

Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Colleges and Universities

(i) MCU Formula Grants - include basic grant only.

(ii) MCU Extra Formula Grants - include only:

- northern grants
- bilingualism grants
- differentiation grants
- other supplementary as recommended by OCUA.

(iii) MCU Other Grants - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- university excellence fund.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, and energy management grants. While some of these grants may be administered by MCU, the "Source of Funds" may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, charges for deferred or instalment payment, late registrations, and lockers, but

excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

(b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing** - only expenses for central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is reported in the space provided at the bottom of the financial reporting form for Operating Expenses, Table 4.

If, however, an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the

purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

   If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

   Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

   If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

(b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

(c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(d) Utilities - costs of heating, cooling, light and power, gas, water, costs of telephone equipment rental, acquisition and switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant.

(e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

(f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

(i) Hauling, moving and storing of furniture for other departments.

(ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iii) Property taxes and other municipal assessments.

(iv) Vehicles.

(v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vi) Property and liability insurance.

(vii) Renovations, alterations and major repairs.

(viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements. Further instructions as to how physical plant costs are to be classified may be found in the guidelines and definitions established by the Council of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant Administrators (OAPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are to be reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional

librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund,

the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary).

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund

transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLODATED BASIS)

1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.5%	38.2%	38.5%	38.8%	39.0%
Other Instruction and Research	3.9	3.9	3.8	3.9	4.0
Other Salaries and Wages	28.1	28.2	28.1	28.3	28.6
Total Salaries and Wages	70.3	70.3	70.4	70.9	71.6
Employee Benefits	9.0	9.1	8.8	8.2	8.1
Total Salaries and Benefits	79.3	79.4	79.2	79.1	79.7
Library Acquisitions	2.2	2.2	2.2	2.2	2.2
Equipment and Furniture, Purchase	4.1	4.1	5.0	4.6	3.8
Rental and Maintenance					
Operational Supplies and Expenses	5.0	5.2	4.9	5.0	5.2
Utilities	3.5	3.5	3.2	3.1	3.0
Municipal Taxes	0.6	0.6	0.6	0.8	0.8
Renovations, Alterations and Major Repairs	1.0	0.8	0.6	0.6	0.7
Externally Contracted Services	1.1	1.1	1.1	1.2	1.2
Scholarships, Bursaries, etc.	0.9	0.9	0.9	0.9	0.9
Principal and Interest Repayments	0.0	0.1	0.1	0.1	0.1
Miscellaneous	2.5	2.6	2.6	2.8	2.9
Internal Cost Allocations	-0.4	-0.4	-0.4	-0.5	-0.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.6%	64.6%	64.7%	64.8%	64.9%
Library	7.1	7.1	7.3	7.1	7.0
Academic Central Computing	2.3	2.2	2.4	2.4	2.2
Total Instruction, Library, Ac. Cent. Comp	74.0	73.9	74.4	74.3	74.1
Non-Academic Central Computing	1.5	1.4	1.4	1.3	1.3
Student Services	3.2	3.4	3.4	3.4	3.4
Administration	6.3	6.7	6.6	6.6	6.8
Physical Plant	13.3	13.0	12.6	12.5	12.3
Other	1.6	1.6	1.6	1.8	2.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.4%	70.2%	70.3%	69.7%	68.5%
Other (including non-credit)	1.4	1.4	1.5	1.5	1.6
Ancillary Enterprises	10.0	10.2	10.4	10.6	10.5
Sponsored Research	14.9	14.7	14.4	14.7	15.7
Trust and Endowment	3.4	3.6	3.5	3.6	3.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.2%	96.5%	95.4%	96.2%	95.8%
Capital	2.8	3.5	4.6	3.8	4.2
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

   This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

   An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

   The table groups appropriations of operating funds into the following five categories:

   1. Provision for repairs, renovations and replacement of physical assets in future years.

   2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

   3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

   4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

   5. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

   The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,049,206	0	45,779	327,703	0	2,422,688	468,382	168,326	219,040	3,278,436	25,229
2. TOTAL EXPENSE (FROM TABLE 3)	2,003,870	0	45,445	316,143	0	2,365,458	459,416	105,837	129,391	3,060,102	0
3. NET REVENUE (EXPENSE)	45,336	0	334	11,560	0	57,230	8,966	62,489	89,649	218,334	25,229
4. NET RECONCILING ITEMS	2,287	0	-61	-887	0	1,324	155	12,030	-52,688	-39,179	-427
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	47,623	0	273	10,673	0	58,554	9,121	74,519	36,961	179,155	24,802
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-21,315	0	-643	-13,698	0	-35,656	12,634	-34,302	35,071	-22,253	22,253
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-20,209	20,192	0	-441	458	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	6,099	20,192	-370	-3,466	458	22,913	21,755	40,217	72,032	156,917	47,055
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-9,242	71,248	2,302	15,745	20,240	100,293	172,147	203,947	69,806	546,193	443,592
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,143	91,440	1,932	12,279	20,698	123,206	193,902	244,164	141,838	703,110	490,647

Note: In addition to the above revenue and expenses, $26,768 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for the services provided by members of the academic staff to the teaching hospitals, and were expneded as salary payments to the mambers of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,425,626	0	0	1,425,626	0	0	0	1,425,626	0
(II) EXTRA FORMULA	70,542	0	0	70,542	0	0	0	70,542	0
(III) OTHER MCU GRANTS	70,823	1,296	0	72,119	10,057	1,054	148,549	231,779	0
(B) OTHER ONTARIO GRANTS	11,952	7,224	270	19,446	71,887	8,194	2,639	102,166	0
TOTAL ONTARIO GRANTS	1,578,943	8,520	270	1,587,733	81,944	9,248	151,188	1,830,113	0
(C) FEDERAL	1,422	1,341	72	2,835	239,531	10,627	657	253,650	0
(D) MUNICIPAL	98	0	0	98	247	0	220	565	5
(E) OTHER	1,020	0	0	1,020	6,618	585	0	8,223	0
2. FEES (A) TUITION CREDIT	379,690	0	0	379,690	0	0	0	379,690	0
(B) TUITION NON-CREDIT	0	29,917	8	29,925	0	0	0	29,925	0
(C) MISCELLANEOUS	25,324	4,042	109,779	139,145	0	0	189	139,334	0
3. BORROWINGS	0	0	0	0	0	0	2,747	2,747	0
4. DONATIONS	8,649	298	623	9,570	9,787	74,200	15,167	108,724	16,783
5. NON-GOVT. GRANTS & CONTRACTS	2,831	431	204	3,466	118,032	9,006	820	131,324	680
6. SALES OF SERVICE AND PRODUCTS	0	0	212,983	212,983	0	0	0	212,983	0
7. INVESTMENT INCOME	34,481	474	1,208	36,163	7,654	57,050	7,471	108,338	7,673
8. MISCELLANEOUS	16,748	756	2,556	20,060	4,569	7,610	40,581	72,820	88
TOTAL	2,049,206	45,779	327,703	2,422,688	468,382	168,326	219,040	3,278,436	25,229

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	781,634	7,084	0	788,718	44,247	12,197	0	845,162
(B) OTHER INSTRUCTION AND RESEARCH	81,170	5,443	0	86,613	83,857	4,944	0	175,414
(C) OTHER SALARIES AND WAGES	572,376	15,841	86,993	675,210	104,683	19,347	312	799,552
TOTAL SALARIES AND WAGES	1,435,180	28,368	86,993	1,550,541	232,787	36,488	312	1,820,128
2. EMPLOYEE BENEFITS	162,924	2,192	9,054	174,170	16,078	3,581	16	193,845
TOTAL SALARIES AND BENEFITS	1,598,104	30,560	96,047	1,724,711	248,865	40,069	328	2,013,973
3. LIBRARY ACQUISITIONS	45,350	162	0	45,512	2,688	1,243	288	49,731
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	76,540	1,668	9,209	87,417	65,811	8,013	5,236	166,477
5. OPERATIONAL SUPPLIES AND EXPENSES	104,608	7,755	30,292	142,655	94,806	19,640	356	257,457
6. COST OF GOODS SOLD	0	0	96,440	96,440	0	0	0	96,440
7. UTILITIES	60,293	462	18,951	79,706	2,231	230	0	82,167
8. MUNICIPAL TAXES	15,190	0	1,906	17,096	0	0	0	17,096
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	11,928	7	7,626	19,561	971	174	34,677	55,383
10. EXTERNALLY CONTRACTED SERVICES	24,657	416	27,944	53,017	1,520	694	1,373	56,604
11. SCHOLARSHIPS, BURSARIES, ETC.	18,157	10	0	18,167	3,020	24,191	0	45,378
12. PRINCIPAL AND INTEREST REPAYMENTS	2,482	2	16,686	19,170	0	310	3,314	22,794
13. LAND AND SITE SERVICES	168	0	1,036	1,204	61	0	4,303	5,568
14. BUILDINGS	0	0	737	737	0	0	76,637	77,374
15. MISCELLANEOUS	59,179	3,902	6,225	69,306	33,634	10,340	380	113,660
16. INTERNAL COST ALLOCATIONS	-12,786	501	3,044	-9,241	5,809	933	2,499	0
TOTAL	2,003,870	45,445	316,143	2,365,458	459,416	105,837	129,391	3,060,102

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	726,016	55,618	781,634	0	0	0	0	0	0	781,634
(B) OTHER INSTRUCTION AND RESEARCH	79,771	1,399	81,170	0	0	0	0	0	0	81,170
(C) OTHER SALARIES AND WAGES	177,164	25,368	202,532	76,429	38,205	35,868	98,819	103,301	17,222	572,376
TOTAL SALARIES AND WAGES	982,951	82,385	1,065,336	76,429	38,205	35,868	98,819	103,301	17,222	1,435,180
2. EMPLOYEE BENEFITS	106,842	10,736	117,578	9,251	4,696	3,549	12,069	13,399	2,382	162,924
TOTAL SALARIES AND BENEFITS	1,089,793	93,121	1,182,914	85,680	42,901	39,417	110,888	116,700	19,604	1,598,104
3. LIBRARY ACQUISITIONS	0	0	0	45,350	0	0	0	0	0	45,350
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	35,228	2,153	37,381	3,953	19,600	1,437	7,225	4,645	2,299	76,540
5. OPERATIONAL SUPPLIES AND EXPENSES	50,748	4,244	54,992	3,852	6,809	5,961	13,393	12,154	7,447	104,608
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	60,293	0	60,293
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	15,190	0	15,190
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	11,928	0	11,928
10. EXTERNALLY CONTRACTED SERVICES	2,068	599	2,667	277	541	507	1,534	18,342	789	24,657
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	18,157	0	0	0	18,157
12. PRINCIPAL AND INTEREST REPAYMENTS	194	0	194	2	45	76	412	148	1,605	2,482
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	168	0	168
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	22,657	2,931	25,588	576	1,847	3,077	9,973	6,907	11,211	59,179
16. INTERNAL COST ALLOCATIONS	-2,691	-772	-3,463	-1	-881	-415	-6,905	0	-1,121	-12,786
TOTAL	1,197,997	102,276	1,300,273	139,689	70,862	68,217	136,520	246,475	41,834	2,003,870

CENTRAL COMPUTING COSTS:	
ACADEMIC	43,952
NON-ACADEMIC	26,910
TOTAL	70,862

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	6,024	10,024	40,423	-289	7,368	63,550	6,599	239	28	6,866
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	4,050	8,370	27,916	81	4,389	44,806	6,426	13	594	7,033
3. OTHER	1,350	0	0	81	17	1,448	625	0	0	625
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	3,324	1,654	12,507	-289	2,996	20,192	798	226	-566	458
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	7,245	9,090	32,619	3,608	18,686	71,248	19,516	13	711	20,240
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	10,569	10,744	45,126	3,319	21,682	91,440	20,314	239	145	20,698

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLODATED BASIS)

1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	74.2%	73.7%	71.8%	69.4%	69.6%
Extra Formula	1.3	1.3	1.3	3.1	3.5
MCU Grants	0.7	1.1	3.6	4.4	3.5
Other	0.4	0.6	0.5	0.6	0.6
Total Ontario Grants	76.7	76.7	77.3	77.6	77.1
Federal	0.0	0.1	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.1	0.1	0.1	0.1
Fees					
Tuition Credit	18.7	18.6	18.2	18.1	18.5
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.3	1.3	1.2	1.2
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.4	0.5	0.4	0.4	0.4
Non-Government Grants & Contracts	0.0	0.0	0.1	0.1	0.1
Sales of Service & Products	1.9	1.7	0.0	0.0	0.0
Investment Income	0.9	1.0	1.6	1.5	1.7
Miscellaneous	0.1	0.1	0.9	0.9	0.9
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	69.3%	69.2%	67.2%	68.1	67.0
Other (including non-credit)	1.4	1.4	1.5	1.5	1.5
Ancillary Enterprises	10.0	10.3	10.2	10.6	10.7
Sponsored Research	15.3	15.0	14.1	14.3	15.3
Trust and Endowment	3.9	4.2	6.1	5.4	5.5
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.3%	96.1%	96.3%	96.9%	93.3%
Capital	2.7	3.9	3.7	3.1	6.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1988-89[1]
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	6,486.5	482.8	6,969.3	9,636.2	866.0	10,502.2
CARLETON	12,947.3	1,370.1	14,317.4	17,023.9	4,529.6	21,553.5
GUELPH	10,645.8	1,091.5	11,737.3	17,995.9	4,397.2	22,393.1
LAKEHEAD	4,436.8	160.6	4,597.4	6,280.7	449.6	6,730.3
LAURENTIAN	5,579.9	80.2	5,660.1	8,061.3	292.7	8,354.0
ALGOMA	360.1	0.0	360.1	360.1	0.0	360.1
NIPISSING	883.5	0.0	883.5	1,386.0	0.0	1,386.0
HEARST	83.3	0.0	83.3	83.3	0.0	83.3
McMASTER	11,944.0	1,516.8	13,460.8	18,714.0	5,850.3	24,564.2
OCA	1,814.4	0.0	1,814.4	2,449.4	0.0	2,449.4
OISE	59.9	1,558.6	1,618.5	104.0	4,872.0	4,976.0
OTTAWA	15,547.6	2,085.9	17,633.5	24,115.5	6,460.0	30,575.5
QUEEN'S	12,106.9	1,809.8	13,916.7	20,494.5	6,863.1	27,357.6
RYERSON	11,853.3	0.0	11,853.3	16,831.7	0.0	16,831.7
TORONTO	36,511.7	4,944.6	41,456.3	61,556.0	19,088.9	80,645.0
TRENT	3,988.8	40.8	4,029.6	5,329.9	143.7	5,473.6
WATERLOO	15,283.4	1,353.1	16,636.5	23,402.2	5,938.0	29,340.2
WESTERN	22,272.0	1,969.7	24,241.7	32,680.1	6,891.8	39,571.9
WILFRID LAURIER	6,045.9	447.1	6,493.0	8,031.3	1,311.7	9,343.0
WINDSOR	10,045.1	573.3	10,618.4	13,444.5	2,001.0	15,445.5
YORK	25,524.1	1,907.3	27,431.4	37,413.9	6,832.9	44,246.7
DOMINICAIN	54.2	29.3	83.5	54.2	24.2	78.4
TOTAL	214,474.2	21,421.5	235,895.7	325,448.3	76,812.7	402,261.0

Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,001,414	0	45,688	307,334	0	2,354,436	467,981	161,445	217,208	3,201,070	20,644
2. TOTAL EXPENSE (FROM TABLE 3)	1,952,997	0	45,343	296,928	0	2,295,268	458,978	102,639	128,998	2,985,883	0
3. NET REVENUE (EXPENSE)	48,417	0	345	10,406	0	59,168	9,003	58,806	88,210	215,187	20,644
4. NET RECONCILING ITEMS	552	0	-61	486	0	977	153	11,793	-52,424	-39,501	-309
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	48,969	0	284	10,892	0	60,145	9,156	70,599	35,786	175,686	20,335
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-22,867	0	-667	-13,933	0	-37,467	12,636	-34,421	35,987	-23,265	23,265
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-19,291	19,274	0	-416	433	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	6,811	19,274	-383	-3,457	433	22,678	21,792	36,178	71,773	152,421	43,600
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-13,836	71,510	2,601	13,742	20,159	94,176	171,863	172,259	67,066	505,364	391,822
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-7,025	90,784	2,218	10,285	20,592	116,854	193,655	208,437	138,839	657,785	435,422

Note: In addition to the above revenue and expenses, $26,768 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for the services provided by members of the academic staff to the teaching hospitals, and were expneded as salary payments to the mambers of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,404,423	0	0	1,404,423	0	0	0	1,404,423	0
(II) EXTRA FORMULA	68,365	0	0	68,365	0	0	0	68,365	0
(III) OTHER MCU GRANTS	70,125	1,296	0	71,421	10,057	1,054	148,549	231,081	0
(B) OTHER ONTARIO GRANTS	11,948	7,224	200	19,372	71,887	8,192	2,639	102,090	0
TOTAL ONTARIO GRANTS	1,554,861	8,520	200	1,563,581	81,944	9,246	151,188	1,805,959	0
(C) FEDERAL	1,399	1,341	70	2,810	239,130	10,610	657	253,207	0
(D) MUNICIPAL	93	0	0	93	247	0	220	560	5
(E) OTHER	434	0	0	434	6,618	585	0	7,637	0
2. FEES (A) TUITION CREDIT	369,391	0	0	369,391	0	0	0	369,391	0
(B) TUITION NON-CREDIT	0	29,877	0	29,877	0	0	0	29,877	0
(C) MISCELLANEOUS	25,154	4,042	96,631	125,827	0	0	189	126,016	0
3. BORROWINGS	0	0	0	0	0	0	2,747	2,747	0
4. DONATIONS	1,780	298	29	2,107	9,787	71,243	14,264	97,401	13,534
5. NON-GOVT. GRANTS & CONTRACTS	295	381	142	818	118,032	8,946	250	128,046	356
6. SALES OF SERVICE AND PRODUCTS	0	0	206,670	206,670	0	0	0	206,670	0
7. INVESTMENT INCOME	29,648	474	1,156	31,278	7,654	53,211	7,112	99,255	6,661
8. MISCELLANEOUS	18,359	755	2,436	21,550	4,569	7,604	40,581	74,304	88
TOTAL	2,001,414	45,688	307,334	2,354,436	467,981	161,445	217,208	3,201,070	20,644

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MCU																						
(I) FORMULA	66.6	66.3	72.5	61.4	52.7	47.6	55.0	41.3	70.5	70.8	70.0	66.8	74.9	69.7	74.2	62.5	73.0	72.9	69.0	70.7	65.9	70.2
(II) EXTRA FORMULA	4.9	3.0	0.3	11.6	20.5	14.5	20.3	23.4	1.3	2.5	0.3	9.9	2.3	3.5	1.9	6.9	0.4	1.8	3.8	1.2	3.8	3.4
(III) OTHER MCU GRANTS	2.1	3.0	3.3	4.0	4.0	19.1	2.1	20.9	3.4	1.5	2.9	3.8	3.7	2.4	4.7	2.7	3.8	3.4	1.9	2.2	2.5	3.5
(B) OTHER ONTARIO GRANTS	0.0	0.2	3.5	0.4	1.8	0.0	0.0	0.0	0.0	0.2	17.1	0.5	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.1	0.1	0.6
TOTAL ONTARIO GRANTS	73.7	72.4	79.6	77.3	79.1	81.2	77.4	85.5	75.2	75.0	90.3	81.0	80.9	75.6	80.8	72.1	77.1	78.5	74.8	74.3	72.3	77.7
(C) FEDERAL	0.0	0.4	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0
2. FEES (A) TUITION CREDIT	23.8	21.8	15.8	18.6	17.6	16.4	16.4	9.7	16.9	19.9	7.8	16.1	16.5	21.0	15.7	23.5	19.6	17.7	22.6	22.9	23.9	18.5
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.0	2.3	0.8	0.9	0.9	0.0	0.0	0.5	0.7	2.3	0.0	1.0	0.7	2.4	1.2	2.2	0.8	1.6	1.2	1.4	1.6	1.3
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.5	0.0	0.2	0.4	0.0	0.8	0.0	0.0	0.8	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.1
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.2	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	0.7	1.4	2.3	2.4	0.8	0.0	4.8	1.3	2.0	1.5	1.3	1.3	0.1	0.7	2.1	1.3	1.7	1.1	1.3	1.2	1.2	1.5
8. MISCELLANEOUS	0.9	1.0	1.4	0.2	1.1	0.0	0.6	3.0	5.1	0.4	0.5	0.6	1.7	0.3	0.2	0.9	0.7	0.8	0.1	0.1	0.3	0.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	83.3	0.0	10.4	3.6	2.7	100.0	91.2	8.8	100.0
CARLETON	72.9	0.7	12.4	11.9	2.1	100.0	92.7	7.3	100.0
GUELPH	53.5	3.0	13.1	25.2	5.3	100.0	93.9	6.1	100.0
LAKEHEAD	80.9	0.9	9.8	7.4	1.1	100.0	93.3	6.7	100.0
LAURENTIAN	79.8	0.1	8.5	4.3	7.3	100.0	83.9	16.1	100.0
ALGOMA	94.5	0.0	5.5	0.0	0.0	100.0	59.4	40.6	100.0
NIPISSING	98.3	0.0	0.0	1.5	0.2	100.0	93.1	6.9	100.0
HEARST	96.8	0.0	3.2	0.0	0.0	100.0	81.2	18.8	100.0
McMASTER	51.3	0.3	8.9	27.8	11.6	100.0	94.6	5.4	100.0
ONTARIO COLLEGE OF ART	95.9	0.0	3.2	0.0	0.8	100.0	97.6	2.4	100.0
OISE	77.8	0.9	9.0	12.2	0.2	100.0	100.0	0.0	100.0
OTTAWA	73.4	0.2	4.6	17.2	4.5	100.0	93.5	6.5	100.0
QUEEN'S	58.7	0.3	9.2	18.7	13.1	100.0	97.4	2.6	100.0
RYERSON	83.4	2.2	9.5	4.0	0.9	100.0	92.8	7.2	100.0
TORONTO	63.6	3.3	9.0	17.8	6.2	100.0	94.9	5.1	100.0
TRENT	67.1	0.1	22.9	4.4	5.4	100.0	87.3	12.7	100.0
WATERLOO	64.8	0.0	12.7	19.1	3.4	100.0	97.0	3.0	100.0
WESTERN	64.5	2.9	13.0	14.7	4.9	100.0	94.7	5.3	100.0
WILFRID LAURIER	78.5	0.0	13.9	2.8	4.7	100.0	95.6	4.4	100.0
WINDSOR	80.2	0.0	12.1	5.9	1.9	100.0	94.3	5.7	100.0
YORK	79.2	1.1	10.3	8.0	1.3	100.0	82.6	17.4	100.0
AVERAGE ALL INSTITUTIONS	67.1	1.5	10.3	15.7	5.4	100.0	93.2	6.8	100.0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	759,913	7,084	0	766,997	44,247	12,156	0	823,400
(B) OTHER INSTRUCTION AND RESEARCH	80,428	5,443	0	85,871	83,750	4,929	0	174,550
(C) OTHER SALARIES AND WAGES	558,806	15,785	80,445	655,036	104,595	19,243	312	779,186
TOTAL SALARIES AND WAGES	1,399,147	28,312	80,445	1,507,904	232,592	36,328	312	1,777,136
2. EMPLOYEE BENEFITS	159,750	2,191	8,358	170,299	16,078	3,572	16	189,965
TOTAL SALARIES AND BENEFITS	1,558,897	30,503	88,803	1,678,203	248,670	39,900	328	1,967,101
3. LIBRARY ACQUISITIONS	44,062	144	0	44,206	2,637	1,239	280	48,362
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	75,338	1,668	8,506	85,512	65,808	7,947	5,215	164,482
5. OPERATIONAL SUPPLIES AND EXPENSES	101,485	7,750	28,993	138,228	94,673	19,309	314	252,524
6. COST OF GOODS SOLD	0	0	93,911	93,911	0	0	0	93,911
7. UTILITIES	59,143	462	17,391	76,996	2,231	230	0	79,457
8. MUNICIPAL TAXES	14,890	0	1,893	16,783	0	0	0	16,783
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	12,223	7	7,092	19,322	971	174	34,625	55,092
10. EXTERNALLY CONTRACTED SERVICES	23,689	416	23,619	47,724	1,520	694	1,295	51,233
11. SCHOLARSHIPS, BURSARIES, ETC.	16,807	10	0	16,817	3,020	22,310	0	42,147
12. PRINCIPAL AND INTEREST REPAYMENTS	2,056	2	16,226	18,284	0	143	3,192	21,619
13. LAND AND SITE SERVICES	136	0	1,013	1,149	61	0	4,303	5,513
14. BUILDINGS	0	0	737	737	0	0	76,637	77,374
15. MISCELLANEOUS	56,831	3,880	5,939	66,650	33,578	9,747	310	110,285
16. INTERNAL COST ALLOCATIONS	-12,560	501	2,805	-9,254	5,809	946	2,499	0
TOTAL	1,952,997	45,343	296,928	2,295,268	458,978	102,639	128,998	2,985,883

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	85.5	0.0	10.4	3.0	1.1	100.0	94.6	5.4	100.0
CARLETON	74.4	0.8	12.2	11.7	0.9	100.0	96.2	3.8	100.0
GUELPH	55.8	3.3	12.4	26.0	2.5	100.0	96.8	3.2	100.0
LAKEHEAD	81.5	0.9	9.5	7.2	0.9	100.0	97.2	2.8	100.0
LAURENTIAN	81.3	0.2	8.8	4.4	5.4	100.0	85.9	14.1	100.0
ALGOMA	94.6	0.0	5.4	0.0	0.0	100.0	68.4	31.6	100.0
NIPISSING	96.0	0.0	0.0	3.9	0.1	100.0	100.0	0.0	100.0
HEARST	97.3	0.0	2.7	0.0	0.0	100.0	100.0	0.0	100.0
McMASTER	52.6	0.3	9.5	27.8	9.6	100.0	98.2	1.8	100.0
ONTARIO COLLEGE OF ART	96.4	0.0	2.8	0.0	0.8	100.0	95.7	4.3	100.0
OISE	77.7	0.9	9.0	12.2	0.2	100.0	100.0	0.0	100.0
OTTAWA	73.8	0.2	5.0	16.2	4.8	100.0	98.6	1.4	100.0
QUEEN'S	62.3	0.3	8.3	18.9	10.2	100.0	94.6	5.4	100.0
RYERSON	85.3	1.5	8.4	3.8	1.0	100.0	92.1	7.9	100.0
TORONTO	63.6	3.7	9.4	19.1	4.2	100.0	94.7	5.3	100.0
TRENT	69.1	0.1	23.3	3.9	3.6	100.0	93.1	6.9	100.0
WATERLOO	66.1	0.1	12.9	20.0	0.9	100.0	96.3	3.7	100.0
WESTERN	65.0	2.9	13.5	17.2	1.4	100.0	98.2	1.8	100.0
WILFRID LAURIER	80.1	0.0	15.2	2.7	2.0	100.0	92.9	7.1	100.0
WINDSOR	80.9	0.0	12.0	5.4	1.7	100.0	98.5	1.5	100.0
YORK	81.4	1.2	10.3	6.6	0.4	100.0	93.0	7.0	100.0
AVERAGE ALL INSTITUTIONS	68.4	1.6	10.4	16.3	3.6	100.0	95.7	4.3	100.0

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	704,295	55,618	759,913	0	0	0	0	0	0	759,913
(B) OTHER INSTRUCTION AND RESEARCH	79,029	1,399	80,428	0	0	0	0	0	0	80,428
(C) OTHER SALARIES AND WAGES	176,269	25,368	201,637	74,234	38,205	35,249	92,605	100,046	16,830	558,806
TOTAL SALARIES AND WAGES	959,593	82,385	1,041,978	74,234	38,205	35,249	92,605	100,046	16,830	1,399,147
2. EMPLOYEE BENEFITS	104,739	10,736	115,475	9,033	4,696	3,502	11,546	13,147	2,351	159,750
TOTAL SALARIES AND BENEFITS	1,064,332	93,121	1,157,453	83,267	42,901	38,751	104,151	113,193	19,181	1,558,897
3. LIBRARY ACQUISITIONS	0	0	0	44,062	0	0	0	0	0	44,062
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	34,863	2,153	37,016	3,761	19,600	1,393	6,929	4,391	2,248	75,338
5. OPERATIONAL SUPPLIES AND EXPENSES	49,791	4,244	54,035	3,626	6,809	5,905	12,588	11,344	7,198	101,485
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	59,143	0	59,143
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	14,890	0	14,890
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	12,223	0	12,223
10. EXTERNALLY CONTRACTED SERVICES	1,986	599	2,585	265	541	456	1,499	17,927	416	23,689
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	16,807	0	0	0	16,807
12. PRINCIPAL AND INTEREST REPAYMENTS	194	0	194	2	45	76	129	24	1,586	2,056
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	136	0	136
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	22,652	2,931	25,583	528	1,847	2,935	8,966	6,342	10,630	56,831
16. INTERNAL COST ALLOCATIONS	-2,691	-772	-3,463	-1	-881	-369	-6,712	0	-1,134	-12,560
TOTAL	1,171,127	102,276	1,273,403	135,510	70,862	65,954	127,530	239,613	40,125	1,952,997

CENTRAL COMPUTING COSTS:	
ACADEMIC	43,952
NON-ACADEMIC	26,910
TOTAL	70,862

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 4A
OPERATING REVENUE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	40.6	37.8	33.8	37.8	42.3	40.5	38.6	35.0	37.2	47.6	37.4	39.3	41.0	43.0	38.2	43.1	36.0	40.2	40.1	39.8	40.1	38.9
(B) OTHER INSTRUCTION AND RESEARCH	3.9	5.6	3.0	6.3	1.6	0.0	11.6	0.2	4.7	4.7	8.9	3.5	3.8	0.4	5.5	6.2	4.6	2.4	2.9	5.1	3.2	4.1
(C) OTHER SALARIES AND WAGES	25.0	25.8	30.7	26.8	26.6	28.8	17.9	25.2	29.0	20.6	24.3	26.9	28.8	30.3	30.8	25.0	30.2	27.1	26.9	27.4	29.6	28.6
TOTAL SALARIES AND WAGES	69.6	69.2	67.5	70.9	70.6	69.3	68.1	60.4	70.9	73.0	70.6	69.7	73.6	73.7	74.5	74.3	70.8	69.8	70.0	72.4	72.8	71.6
2. EMPLOYEE BENEFITS	8.3	9.6	8.2	8.3	9.2	7.3	8.2	7.0	8.4	7.2	8.8	8.3	8.0	10.7	4.8	9.2	8.0	11.3	6.7	10.0	9.0	8.2
TOTAL SALARIES AND BENEFITS	77.9	78.8	75.7	79.2	79.7	76.6	76.3	67.4	79.3	80.2	79.4	78.0	81.7	84.4	79.3	83.5	78.8	81.1	76.8	82.4	81.8	79.8
3. LIBRARY ACQUISITIONS	2.2	2.5	2.0	2.3	2.1	2.5	1.9	2.7	3.5	0.4	0.5	2.0	2.9	0.7	2.2	2.3	2.4	2.6	2.9	2.2	2.1	2.3
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5.0	4.4	7.7	3.7	2.1	1.2	1.7	4.4	2.0	0.5	2.9	3.6	3.0	3.7	3.8	1.9	4.5	3.7	3.3	4.1	4.0	3.9
5. OPERATIONAL SUPPLIES AND EXPENSES	7.4	5.2	7.4	5.1	5.1	5.9	9.5	7.2	8.6	6.2	1.8	4.6	5.7	3.6	5.5	4.0	6.0	4.2	8.2	3.2	2.4	5.2
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.8	3.0	1.3	3.5	3.0	1.2	1.0	2.1	3.0	3.0	1.6	3.1	2.5	3.1	4.0	2.4	3.1	2.7	1.9	2.6	3.2	3.0
8. MUNICIPAL TAXES	0.9	1.0	0.7	0.7	0.8	0.5	0.6	0.1	0.7	0.8	0.3	0.8	0.9	0.8	0.7	1.0	0.9	0.7	0.9	0.8	0.7	0.8
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0.6	0.4	1.0	1.0	1.1	1.1	0.1	2.6	0.1	0.4	0.3	1.9	0.2	0.2	0.4	0.1	1.2	0.2	1.6	1.0	0.4	0.6
10. EXTERNALLY CONTRACTED SERVICES	0.4	1.3	1.0	0.2	2.0	0.6	0.0	0.0	1.6	2.4	9.4	2.9	0.0	3.7	1.0	0.4	0.2	1.2	0.2	0.3	0.4	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.2	0.3	0.0	0.0	0.0	1.6	0.0	0.0	0.0	2.5	0.9	0.0	0.1	1.6	0.6	0.7	1.5	0.9	0.9	0.9	0.9
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.2	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.9	2.2	3.0	4.8	4.6	6.1	7.4	13.4	1.7	6.2	2.8	3.3	4.0	2.7	1.9	3.8	2.3	3.2	3.6	3.0	3.9	2.9
16. INTERNAL COST ALLOCATIONS	0.0	-0.1	-0.1	-0.6	-0.5	0.0	0.0	0.0	-0.5	0.0	-1.3	-1.6	-0.9	-3.1	-0.4	0.0	0.0	-1.3	-0.3	-0.5	0.0	-0.6
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA / INSTITUTION	INSTRUCTION AND RESEARCH											
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB-TOTAL (6)	NON-ACADEMIC CENTRAL COMPUTING (7)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
BROCK	63.7	0.0	63.7	6.6	2.6	72.9	2.6	2.0	7.8	12.4	2.2	100.0
CARLETON	64.7	0.0	64.7	7.9	2.3	74.9	1.6	3.0	6.7	12.3	1.5	100.0
GUELPH	62.9	0.0	62.9	5.8	2.9	71.5	1.4	4.0	7.3	13.1	2.7	100.0
LAKEHEAD	64.6	0.0	64.6	5.7	1.4	71.8	1.1	3.0	7.6	14.6	1.9	100.0
LAURENTIAN	65.9	0.0	65.9	6.8	1.3	74.0	1.3	1.9	8.6	11.8	2.4	100.0
ALGOMA	46.3	0.0	46.3	12.4	3.1	61.8	2.1	7.3	18.8	10.0	0.0	100.0
NIPISSING	66.5	0.0	66.5	4.2	0.0	70.7	0.0	6.7	15.0	7.6	0.0	100.0
HEARST	60.9	0.0	60.9	7.8	0.0	68.7	0.0	0.0	22.2	9.2	0.0	100.0
McMASTER	54.6	11.0	65.6	8.2	1.6	75.4	1.9	1.9	5.7	12.5	2.6	100.0
ONTARIO COLLEGE OF ART	62.7	0.0	62.7	4.0	0.0	66.7	0.0	1.5	16.0	12.3	3.5	100.0
OISE	63.8	0.0	63.8	6.3	2.3	72.4	0.6	2.5	12.6	11.7	0.3	100.0
OTTAWA	56.3	9.3	65.7	6.6	2.0	74.2	1.2	2.9	5.8	13.2	2.7	100.0
QUEEN'S	55.3	9.9	65.3	7.9	2.5	75.7	1.3	3.5	4.1	11.4	4.0	100.0
RYERSON	61.8	0.0	61.8	4.3	2.6	68.6	2.5	2.6	12.1	11.9	2.3	100.0
TORONTO	55.2	11.3	66.5	7.8	2.5	76.8	0.7	3.5	5.0	12.7	1.3	100.0
TRENT	64.1	0.0	64.1	8.0	1.2	73.3	1.7	3.5	7.9	10.1	3.6	100.0
WATERLOO	63.2	0.0	63.2	6.2	2.7	72.0	1.4	4.7	7.3	14.0	0.6	100.0
WESTERN	59.4	9.7	69.1	7.3	1.9	78.3	1.5	3.6	4.8	9.9	1.8	100.0
WILFRID LAURIER	63.4	0.0	63.4	7.0	1.6	72.0	1.0	5.0	7.7	11.1	3.1	100.0
WINDSOR	63.1	0.0	63.1	7.1	3.2	73.4	1.0	4.5	5.9	13.5	1.7	100.0
YORK	65.4	0.0	65.4	6.0	2.2	73.7	2.0	3.3	7.1	11.6	2.4	100.0
AVERAGE ALL INSTITUTIONS	60.0	5.2	65.2	6.9	2.3	74.4	1.4	3.4	6.5	12.3	2.1	100.0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	6,146	10,024	40,234	-289	7,351	63,466	6,567	239	28	6,834
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	3,896	8,370	27,680	81	4,380	44,407	6,419	13	594	7,026
3. OTHER	134	0	0	81	0	215	625	0	0	625
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	2,384	1,654	12,554	-289	2,971	19,274	773	226	-566	433
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	8,250	9,090	32,525	3,608	18,037	71,510	19,448	13	698	20,159
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	10,634	10,744	45,079	3,319	21,008	90,784	20,221	239	132	20,592

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	74.9%	74.4%	72.5%	70.1%	70.2%
Extra Formula	1.3	1.3	1.2	3.1	3.4
MCU Grants	0.7	1.1	3.7	4.5	3.5
Other	0.5	0.6	0.5	0.6	0.6
Total Ontario Grants	77.4	77.3	77.9	78.3	77.7
Federal	0.0	0.1	0.1	0.0	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.7	18.6	18.1	18.1	18.4
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.3	1.3	1.2	1.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.0	0.1	0.1	0.1	0.1
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.0
Sales of Service & Products	1.7	1.5	0.0	0.0	0.0
Investment Income	1.0	1.1	1.3	1.3	1.5
Miscellaneous	0.0	0.0	1.0	1.0	0.9
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	69.4%	69.3%	68.0%	68.3%	67.1%
Other (including non-credit)	1.5	1.4	1.5	1.6	1.5
Ancillary Enterprises	9.6	9.8	9.8	10.2	10.3
Sponsored Research	15.7	15.3	14.6	14.6	15.7
Trust and Endowment	3.8	4.1	6.1	5.3	5.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.3%	96.1%	96.2%	96.9%	93.2%
Capital	2.6	3.9	3.8	3.1	6.8
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1984-85 to 1988-89

	1984-85	1985-86	1986-87	1987-88	1988-89
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.4%	38.1%	38.4%	38.7%	38.9%
Other Instruction and Research	3.9	4.0	3.9	3.9	4.1
Other Salaries and Wages	28.1	28.3	28.1	28.4	28.6
Total Salaries and Wages	70.4	70.3	70.5	71.0	71.6
Employee Benefits	9.0	9.2	8.8	8.2	8.2
Total Salaries and Benefits	79.4	79.5	79.3	79.3	79.8
Library Acquisitions	2.2	2.1	2.2	2.2	2.3
Equipment and Furniture, Purchase	4.1	4.1	5.2	4.6	3.9
Rental and Maintenance					
Operational Supplies and Expenses	4.9	5.2	4.9	5.0	5.2
Utilities	3.5	3.5	3.2	3.1	3.0
Municipal Taxes	0.6	0.6	0.6	0.8	0.8
Renovations, Alterations and Major Repairs	1.0	0.8	0.6	0.6	0.6
Externally Contracted Services	1.1	1.1	1.1	1.2	1.2
Scholarships, Bursaries, etc.	0.8	0.8	0.8	0.9	0.9
Principal and Interest Repayments	0.0	0.0	0.0	0.0	0.1
Miscellaneous	2.4	2.5	2.5	2.7	2.9
Internal Cost Allocations	-0.4	-0.4	-0.4	-0.5	-0.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.9%	64.9%	65.0%	65.2%	65.2%
Library	7.1	7.1	7.3	7.1	6.9
Academic Central Computing	2.3	2.2	2.5	2.4	2.3
Total Instruction, Library, Ac. Cent. Comp	74.3	74.3	74.8	74.7	74.4
Non-Academic Central Computing	1.5	1.5	1.4	1.4	1.4
Student Services	3.2	3.3	3.4	3.4	3.4
Administration	6.1	6.3	6.3	6.3	6.5
Physical Plant	13.3	13.0	12.5	12.4	12.3
Other	1.6	1.5	1.6	1.8	2.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.4%	70.2%	70.3%	69.7%	68.4%
Other (including non-credit)	1.4	1.4	1.5	1.5	1.6
Ancillary Enterprises	9.6	9.8	10.0	10.2	10.4
Sponsored Research	15.3	15.1	14.8	15.1	16.1
Trust and Endowment	3.3	3.5	3.4	3.6	3.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.3%	96.4%	95.3%	96.2%	95.5%
Capital	2.7	3.6	4.7	3.8	4.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,650	3,650
University of Ottawa	3,472	3,472
Queen's University	2,644	2,644
University of Toronto	13,016	13,016
University of Western Ontario	3,986	3,986
Total	26,768	26,768

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
Salaries and Wages (a) Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,650	3,650
University of Ottawa		3,472	3,472
Queen's University		2,644	2,644
University of Toronto	445	12,571	13,016
University of Western Ontario	94	3,892	3,986
Total	539	26,229	26,768

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement. to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	44,756	0	0	5,603	0	50,359	1,941	1,433	5,158	58,891	401
2. TOTAL EXPENSE (FROM TABLE 3)	44,417	0	0	5,416	0	49,833	1,563	583	2,946	54,925	0
3. NET REVENUE (EXPENSE)	339	0	0	187	0	526	378	850	2,212	3,966	401
4. NET RECONCILING ITEMS	116	0	0	-187	0	-71	0	71	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	455	0	0	0	0	455	378	921	2,212	3,966	401
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-100	100	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-310	310	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	145	310	0	0	0	455	378	821	2,312	3,966	401
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-131	106	0	0	0	-25	1,306	49	571	1,901	1,725
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	14	416	0	0	0	430	1,684	870	2,883	5,867	2,126

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	29,806	0	0	29,806	0	0	0	29,806	0
(II) EXTRA FORMULA	2,201	0	0	2,201	0	0	0	2,201	0
(III) OTHER MCU GRANTS	946	0	0	946	0	0	5,017	5,963	0
(B) OTHER ONTARIO GRANTS	15	0	0	15	216	0	0	231	0
TOTAL ONTARIO GRANTS	32,968	0	0	32,968	216	0	5,017	38,201	0
(C) FEDERAL	0	0	0	0	1,633	0	0	1,633	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	10,637	0	0	10,637	0	0	0	10,637	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	436	0	1,791	2,227	0	0	0	2,227	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,283	0	1,283	65
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	92	0	0	92	336
6. SALES OF SERVICE AND PRODUCTS	0	0	3,812	3,812	0	0	0	3,812	0
7. INVESTMENT INCOME	323	0	0	323	0	150	131	604	0
8. MISCELLANEOUS	392	0	0	392	0	0	10	402	0
TOTAL	44,756	0	5,603	50,359	1,941	1,433	5,158	58,891	401

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	18,054	0	0	18,054	0	0	0	18,054
(B) OTHER INSTRUCTION AND RESEARCH	1,751	0	0	1,751	550	0	0	2,301
(C) OTHER SALARIES AND WAGES	11,107	0	1,162	12,269	0	0	0	12,269
TOTAL SALARIES AND WAGES	30,912	0	1,162	32,074	550	0	0	32,624
2. EMPLOYEE BENEFITS	3,688	0	132	3,820	41	0	0	3,861
TOTAL SALARIES AND BENEFITS	34,600	0	1,294	35,894	591	0	0	36,485
3. LIBRARY ACQUISITIONS	974	0	0	974	0	0	0	974
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,216	0	115	2,331	506	0	0	2,837
5. OPERATIONAL SUPPLIES AND EXPENSES	3,274	0	398	3,672	466	68	0	4,206
6. COST OF GOODS SOLD	0	0	2,619	2,619	0	0	0	2,619
7. UTILITIES	1,697	0	193	1,890	0	0	0	1,890
8. MUNICIPAL TAXES	378	0	0	378	0	0	0	378
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	252	0	370	622	0	0	0	622
10. EXTERNALLY CONTRACTED SERVICES	188	0	0	188	0	0	0	188
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	329	0	329
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	136	136	0	0	0	136
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,946	2,946
15. MISCELLANEOUS	838	0	291	1,129	0	186	0	1,315
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	44,417	0	5,416	49,833	1,563	583	2,946	54,925

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	18,054	0	18,054	0	0	0	0	0	0	18,054
(B) OTHER INSTRUCTION AND RESEARCH	1,751	0	1,751	0	0	0	0	0	0	1,751
(C) OTHER SALARIES AND WAGES	3,289	0	3,289	1,553	945	529	2,239	2,139	413	11,107
TOTAL SALARIES AND WAGES	23,094	0	23,094	1,553	945	529	2,239	2,139	413	30,912
2. EMPLOYEE BENEFITS	2,601	0	2,601	208	97	54	341	340	47	3,688
TOTAL SALARIES AND BENEFITS	25,695	0	25,695	1,761	1,042	583	2,580	2,479	460	34,600
3. LIBRARY ACQUISITIONS	0	0	0	974	0	0	0	0	0	974
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,063	0	1,063	61	1,001	0	74	17	0	2,216
5. OPERATIONAL SUPPLIES AND EXPENSES	1,226	0	1,226	115	251	321	627	473	261	3,274
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,697	0	1,697
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	378	0	378
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	252	0	252
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	188	0	188
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	314	0	314	9	10	0	194	39	272	838
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	28,298	0	28,298	2,920	2,304	904	3,475	5,523	993	44,417

CENTRAL COMPUTING COSTS:	
ACADEMIC	1,152
NON-ACADEMIC	1,152
TOTAL	2,304

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	416	0	0	416	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	106	0	0	106	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	310	0	0	310	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	106	0	0	106	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	416	0	0	416	0	0	0	0

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	105,842	0	1,047	17,935	0	124,824	17,319	3,031	11,367	156,541	169
2. TOTAL EXPENSE (FROM TABLE 3)	104,528	0	1,097	17,083	0	122,708	16,426	1,296	5,587	146,017	0
3. NET REVENUE (EXPENSE)	1,314	0	-50	852	0	2,116	893	1,735	5,780	10,524	169
4. NET RECONCILING ITEMS	-643	0	50	247	0	-346	346	0	-7,227	-7,227	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	671	0	0	1,099	0	1,770	1,239	1,735	-1,447	3,297	169
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-188	0	0	-446	0	-634	-107	-182	744	-179	179
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-193	193	0	-701	701	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	290	193	0	-48	701	1,136	1,132	1,553	-703	3,118	348
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,030	776	0	275	2,450	4,531	6,832	5,178	616	17,157	5,381
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,320	969	0	227	3,151	5,667	7,964	6,731	-87	20,275	5,729

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	70,193	0	0	70,193	0	0	0	70,193	0
(II) EXTRA FORMULA	3,125	0	0	3,125	0	0	0	3,125	0
(III) OTHER MCU GRANTS	3,183	0	0	3,183	134	0	11,104	14,421	0
(B) OTHER ONTARIO GRANTS	168	0	0	168	507	0	0	675	0
TOTAL ONTARIO GRANTS	76,669	0	0	76,669	641	0	11,104	88,414	0
(C) FEDERAL	427	0	0	427	12,718	0	263	13,408	0
(D) MUNICIPAL	4	0	0	4	3	0	0	7	0
(E) OTHER	25	0	0	25	0	0	0	25	0
2. FEES (A) TUITION CREDIT	23,038	0	0	23,038	0	0	0	23,038	0
(B) TUITION NON-CREDIT	0	1,047	0	1,047	0	0	0	1,047	0
(C) MISCELLANEOUS	2,438	0	4,300	6,738	0	0	0	6,738	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	492	0	0	492	6	2,280	0	2,778	106
5. NON-GOVT. GRANTS & CONTRACTS	161	0	0	161	3,951	0	0	4,112	0
6. SALES OF SERVICE AND PRODUCTS	0	0	13,490	13,490	0	0	0	13,490	0
7. INVESTMENT INCOME	1,534	0	145	1,679	0	751	0	2,430	63
8. MISCELLANEOUS	1,054	0	0	1,054	0	0	0	1,054	0
TOTAL	105,842	1,047	17,935	124,824	17,319	3,031	11,367	156,541	169

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	39,503	0	0	39,503	1,340	0	0	40,843
(B) OTHER INSTRUCTION AND RESEARCH	5,883	458	0	6,341	4,867	0	0	11,208
(C) OTHER SALARIES AND WAGES	26,960	160	2,117	29,237	1,798	210	0	31,245
TOTAL SALARIES AND WAGES	72,346	618	2,117	75,081	8,005	210	0	83,296
2. EMPLOYEE BENEFITS	10,049	84	300	10,433	330	25	0	10,788
TOTAL SALARIES AND BENEFITS	82,395	702	2,417	85,514	8,335	235	0	94,084
3. LIBRARY ACQUISITIONS	2,597	0	0	2,597	0	0	0	2,597
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,603	66	190	4,859	1,942	36	152	6,989
5. OPERATIONAL SUPPLIES AND EXPENSES	5,487	198	1,262	6,947	3,724	197	0	10,868
6. COST OF GOODS SOLD	0	0	5,563	5,563	0	0	0	5,563
7. UTILITIES	3,171	0	874	4,045	6	79	0	4,130
8. MUNICIPAL TAXES	1,001	0	14	1,015	0	0	0	1,015
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	462	0	114	576	0	0	2,860	3,436
10. EXTERNALLY CONTRACTED SERVICES	1,362	0	5,656	7,018	0	282	0	7,300
11. SCHOLARSHIPS, BURSARIES, ETC.	1,237	0	0	1,237	0	426	0	1,663
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	577	605	0	0	0	605
13. LAND AND SITE SERVICES	0	0	0	0	0	0	30	30
14. BUILDINGS	0	0	0	0	0	0	2,545	2,545
15. MISCELLANEOUS	2,275	131	326	2,732	2,419	41	0	5,192
16. INTERNAL COST ALLOCATIONS	-90	0	90	0	0	0	0	0
TOTAL	104,528	1,097	17,083	122,708	16,426	1,296	5,587	146,017

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	39,503	0	39,503	0	0	0	0	0	0	39,503
(B) OTHER INSTRUCTION AND RESEARCH	5,883	0	5,883	0	0	0	0	0	0	5,883
(C) OTHER SALARIES AND WAGES	9,030	0	9,030	4,652	2,059	1,056	5,002	4,376	785	26,960
TOTAL SALARIES AND WAGES	54,416	0	54,416	4,652	2,059	1,056	5,002	4,376	785	72,346
2. EMPLOYEE BENEFITS	7,303	0	7,303	647	296	149	771	769	114	10,049
TOTAL SALARIES AND BENEFITS	61,719	0	61,719	5,299	2,355	1,205	5,773	5,145	899	82,395
3. LIBRARY ACQUISITIONS	0	0	0	2,597	0	0	0	0	0	2,597
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,130	0	2,130	198	1,542	46	254	301	132	4,603
5. OPERATIONAL SUPPLIES AND EXPENSES	2,724	0	2,724	179	136	632	433	1,181	202	5,487
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,171	0	3,171
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,001	0	1,001
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	462	0	462
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,362	0	1,362
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,237	0	0	0	1,237
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,022	0	1,022	34	48	17	586	253	315	2,275
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-90	0	0	-90
TOTAL	67,595	0	67,595	8,307	4,081	3,165	6,956	12,876	1,548	104,528

CENTRAL COMPUTING COSTS:	
ACADEMIC	2,367
NON-ACADEMIC	1,714
TOTAL	4,081

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	58	21	589	35	0	803	1,626	0	0	1,626
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	130	112	360	8	0	610	925	0	0	925
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-72	-91	329	27	0	193	701	0	0	701
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	205	112	372	87	0	776	2,450	0	0	2,450
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	133	21	701	114	0	969	3,151	0	0	3,151

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	118,490	0	6,539	29,067	0	154,096	55,743	11,659	14,447	235,945	382
2. TOTAL EXPENSE (FROM TABLE 3)	116,647	0	6,804	26,012	0	149,463	54,394	5,240	6,977	216,074	0
3. NET REVENUE (EXPENSE)	1,843	0	-265	3,055	0	4,633	1,349	6,419	7,470	19,871	382
4. NET RECONCILING ITEMS	-265	0	265	0	0	0	0	0	-10,951	-10,951	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,578	0	0	3,055	0	4,633	1,349	6,419	-3,481	8,920	382
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	362	0	0	-2,722	0	-2,360	263	-4,436	3,209	-3,324	3,324
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,283	1,283	0	-41	41	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	657	1,283	0	292	41	2,273	1,612	1,983	-272	5,596	3,706
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-307	3,720	0	123	268	3,804	8,414	8,612	1,240	22,070	17,047
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	350	5,003	0	415	309	6,077	10,026	10,595	968	27,666	20,753

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	85,866	0	0	85,866	0	0	0	85,866	0
(II) EXTRA FORMULA	335	0	0	335	0	0	0	335	0
(III) OTHER MCU GRANTS	3,895	0	0	3,895	688	0	13,671	18,254	0
(B) OTHER ONTARIO GRANTS	4,200	4,854	0	9,054	30,682	12	600	40,348	0
TOTAL ONTARIO GRANTS	94,296	4,854	0	99,150	31,370	12	14,271	144,803	0
(C) FEDERAL	0	0	0	0	18,404	2,048	176	20,628	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	438	0	0	438	0
2. FEES (A) TUITION CREDIT	18,772	0	0	18,772	0	0	0	18,772	0
(B) TUITION NON-CREDIT	0	1,685	0	1,685	0	0	0	1,685	0
(C) MISCELLANEOUS	1,007	0	13,679	14,686	0	0	0	14,686	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	6,087	0	6,087	296
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	4,430	1,239	0	5,669	0
6. SALES OF SERVICE AND PRODUCTS	0	0	14,762	14,762	0	0	0	14,762	0
7. INVESTMENT INCOME	2,768	0	0	2,768	0	2,273	0	5,041	0
8. MISCELLANEOUS	1,647	0	626	2,273	1,101	0	0	3,374	86
TOTAL	118,490	6,539	29,067	154,096	55,743	11,659	14,447	235,945	382

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	39,442	1,988	0	41,430	5,322	0	0	46,752
(B) OTHER INSTRUCTION AND RESEARCH	3,547	172	0	3,719	5,995	614	0	10,328
(C) OTHER SALARIES AND WAGES	35,762	2,067	6,552	44,381	17,608	970	0	62,959
TOTAL SALARIES AND WAGES	78,751	4,227	6,552	89,530	28,925	1,584	0	120,039
2. EMPLOYEE BENEFITS	9,539	482	632	10,653	3,031	137	0	13,821
TOTAL SALARIES AND BENEFITS	88,290	4,709	7,184	100,183	31,956	1,721	0	133,860
3. LIBRARY ACQUISITIONS	2,279	0	0	2,279	0	12	0	2,291
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,970	233	1,150	10,353	5,543	341	0	16,237
5. OPERATIONAL SUPPLIES AND EXPENSES	8,637	1,099	2,816	12,552	11,558	1,488	0	25,598
6. COST OF GOODS SOLD	0	0	7,370	7,370	0	0	0	7,370
7. UTILITIES	1,554	392	3,308	5,254	2,036	21	0	7,311
8. MUNICIPAL TAXES	868	0	21	889	0	0	0	889
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,152	5	975	2,132	85	0	1,621	3,838
10. EXTERNALLY CONTRACTED SERVICES	1,136	126	217	1,479	340	99	0	1,918
11. SCHOLARSHIPS, BURSARIES, ETC.	369	10	0	379	160	892	0	1,431
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,803	1,803	0	143	530	2,476
13. LAND AND SITE SERVICES	23	0	0	23	0	0	0	23
14. BUILDINGS	0	0	448	448	0	0	4,826	5,274
15. MISCELLANEOUS	3,525	194	712	4,431	2,606	521	0	7,558
16. INTERNAL COST ALLOCATIONS	-156	36	8	-112	110	2	0	0
TOTAL	116,647	6,804	26,012	149,463	54,394	5,240	6,977	216,074

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	39,442	0	39,442	0	0	0	0	0	0	39,442
(B) OTHER INSTRUCTION AND RESEARCH	3,547	0	3,547	0	0	0	0	0	0	3,547
(C) OTHER SALARIES AND WAGES	12,739	0	12,739	3,242	2,229	3,165	4,401	8,523	1,463	35,762
TOTAL SALARIES AND WAGES	55,728	0	55,728	3,242	2,229	3,165	4,401	8,523	1,463	78,751
2. EMPLOYEE BENEFITS	6,665	0	6,665	439	283	342	530	1,107	173	9,539
TOTAL SALARIES AND BENEFITS	62,393	0	62,393	3,681	2,512	3,507	4,931	9,630	1,636	88,290
3. LIBRARY ACQUISITIONS	0	0	0	2,279	0	0	0	0	0	2,279
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,778	0	3,778	599	2,117	92	1,459	689	236	8,970
5. OPERATIONAL SUPPLIES AND EXPENSES	5,698	0	5,698	109	444	332	1,391	208	455	8,637
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,554	0	1,554
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	868	0	868
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,152	0	1,152
10. EXTERNALLY CONTRACTED SERVICES	148	0	148	0	4	52	307	445	180	1,136
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	369	0	0	0	369
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	23	0	23
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,352	0	1,352	45	93	288	448	678	621	3,525
16. INTERNAL COST ALLOCATIONS	30	0	30	0	-187	0	0	0	1	-156
TOTAL	73,399	0	73,399	6,713	4,983	4,640	8,536	15,247	3,129	116,647

CENTRAL COMPUTING COSTS:	
ACADEMIC	3,339
NON-ACADEMIC	1,644
TOTAL	4,983

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	4,853	0	0	4,853	201	0	0	201
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	3,570	0	0	3,570	160	0	0	160
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	1,283	0	0	1,283	41	0	0	41
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	3,570	150	0	3,720	268	0	0	268
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	4,853	150	0	5,003	309	0	0	309

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	37,727	0	412	4,564	0	42,703	3,452	506	3,349	50,010	300
2. TOTAL EXPENSE (FROM TABLE 3)	37,762	0	412	4,410	0	42,584	3,356	411	1,317	47,668	0
3. NET REVENUE (EXPENSE)	-35	0	0	154	0	119	96	95	2,032	2,342	300
4. NET RECONCILING ITEMS	-35	0	0	0	0	-35	0	0	-798	-833	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-70	0	0	154	0	84	96	95	1,234	1,509	300
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-213	0	0	-14	0	-227	179	55	-59	-52	52
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	283	-283	0	-140	140	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-283	0	0	140	-143	275	150	1,175	1,457	352
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,541	0	0	390	2,931	1,732	288	1,555	6,506	3,284
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,258	0	0	530	2,788	2,007	438	2,730	7,963	3,636

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	23,166	0	0	23,166	0	0	0	23,166	0
(II) EXTRA FORMULA	4,366	0	0	4,366	0	0	0	4,366	0
(III) OTHER MCU GRANTS	1,500	50	0	1,550	17	0	1,855	3,422	0
(B) OTHER ONTARIO GRANTS	140	246	0	386	1,447	0	1,191	3,024	0
TOTAL ONTARIO GRANTS	29,172	296	0	29,468	1,464	0	3,046	33,978	0
(C) FEDERAL	162	53	0	215	1,603	0	0	1,818	0
(D) MUNICIPAL	0	0	0	0	13	0	0	13	0
(E) OTHER	0	0	0	0	17	0	0	17	0
2. FEES (A) TUITION CREDIT	7,028	0	0	7,028	0	0	0	7,028	0
(B) TUITION NON-CREDIT	0	63	0	63	0	0	0	63	0
(C) MISCELLANEOUS	326	0	2,102	2,428	0	0	0	2,428	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	88	0	0	88	98	143	94	423	284
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	220	0	0	220	0
6. SALES OF SERVICE AND PRODUCTS	0	0	2,434	2,434	0	0	0	2,434	0
7. INVESTMENT INCOME	888	0	0	888	0	363	202	1,453	16
8. MISCELLANEOUS	63	0	28	91	37	0	7	135	0
TOTAL	37,727	412	4,564	42,703	3,452	506	3,349	50,010	300

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	14,270	23	0	14,293	138	29	0	14,460
(B) OTHER INSTRUCTION AND RESEARCH	2,378	112	0	2,490	0	0	0	2,490
(C) OTHER SALARIES AND WAGES	10,112	71	680	10,863	1,839	0	0	12,702
TOTAL SALARIES AND WAGES	26,760	206	680	27,646	1,977	29	0	29,652
2. EMPLOYEE BENEFITS	3,145	10	64	3,219	96	4	0	3,319
TOTAL SALARIES AND BENEFITS	29,905	216	744	30,865	2,073	33	0	32,971
3. LIBRARY ACQUISITIONS	863	0	0	863	40	3	11	917
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,406	31	34	1,471	311	7	444	2,233
5. OPERATIONAL SUPPLIES AND EXPENSES	1,936	71	507	2,514	299	27	48	2,888
6. COST OF GOODS SOLD	0	0	1,548	1,548	0	0	0	1,548
7. UTILITIES	1,340	0	232	1,572	3	0	0	1,575
8. MUNICIPAL TAXES	254	0	0	254	0	0	0	254
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	393	0	0	393	0	0	285	678
10. EXTERNALLY CONTRACTED SERVICES	92	0	1,106	1,198	0	0	0	1,198
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	324	0	324
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	188	188	0	0	0	188
13. LAND AND SITE SERVICES	0	0	0	0	0	0	190	190
14. BUILDINGS	0	0	0	0	0	0	312	312
15. MISCELLANEOUS	1,803	35	51	1,889	459	17	27	2,392
16. INTERNAL COST ALLOCATIONS	-230	59	0	-171	171	0	0	0
TOTAL	37,762	412	4,410	42,584	3,356	411	1,317	47,668

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	14,270	0	14,270	0	0	0	0	0	0	14,270
(B) OTHER INSTRUCTION AND RESEARCH	2,378	0	2,378	0	0	0	0	0	0	2,378
(C) OTHER SALARIES AND WAGES	2,843	0	2,843	1,099	608	803	2,230	2,344	185	10,112
TOTAL SALARIES AND WAGES	19,491	0	19,491	1,099	608	803	2,230	2,344	185	26,760
2. EMPLOYEE BENEFITS	2,099	0	2,099	135	65	68	278	309	191	3,145
TOTAL SALARIES AND BENEFITS	21,590	0	21,590	1,234	673	871	2,508	2,653	376	29,905
3. LIBRARY ACQUISITIONS	0	0	0	863	0	0	0	0	0	863
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	721	0	721	23	214	14	150	280	4	1,406
5. OPERATIONAL SUPPLIES AND EXPENSES	958	0	958	1	53	214	200	479	31	1,936
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,340	0	1,340
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	254	0	254
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	393	0	393
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	34	0	0	0	58	0	92
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,139	0	1,139	15	6	44	231	65	303	1,803
16. INTERNAL COST ALLOCATIONS	2	0	2	0	0	0	-232	0	0	-230
TOTAL	24,410	0	24,410	2,170	946	1,143	2,857	5,522	714	37,762

CENTRAL COMPUTING COSTS:	
ACADEMIC	529
NON-ACADEMIC	417
TOTAL	946

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	81	0	0	57	620	758	132	0	22	154
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	188	0	67	20	766	1,041	0	0	14	14
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-107	0	-67	37	-146	-283	132	0	8	140
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	358	0	78	147	1,958	2,541	357	0	33	390
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	251	0	11	184	1,812	2,258	489	0	41	530

* Other Operating funds are for future years operating budget, $1,362 thousand; northern mission, $404 thousand; program adjustments, $21 thousand; and sundry amounts in departmental income, $25 thousand.

** Reserve for bookstore and cafeteria.

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	39,368	0	72	4,184	0	43,624	2,105	3,599	9,482	58,810	69
2. TOTAL EXPENSE (FROM TABLE 3)	37,915	0	84	4,086	0	42,085	2,035	2,517	7,674	54,311	0
3. NET REVENUE (EXPENSE)	1,453	0	-12	98	0	1,539	70	1,082	1,808	4,499	69
4. NET RECONCILING ITEMS	-48	0	8	0	0	-40	40	0	3,132	3,132	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,405	0	-4	98	0	1,499	110	1,082	4,940	7,631	69
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	14	0	4	-23	0	-5	0	124	-126	-7	7
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,004	1,004	0	-33	33	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	415	1,004	0	42	33	1,494	110	1,206	4,814	7,624	76
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,321	412	0	368	556	15	1,309	3,592	2,613	7,529	1,138
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-906	1,416	0	410	589	1,509	1,419	4,798	7,427	15,153	1,214

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	20,749	0	0	20,749	0	0	0	20,749	0
(II) EXTRA FORMULA	8,082	0	0	8,082	0	0	0	8,082	0
(III) OTHER MCU GRANTS	1,582	0	0	1,582	62	1,049	9,160	11,853	0
(B) OTHER ONTARIO GRANTS	710	0	0	710	590	551	0	1,851	0
TOTAL ONTARIO GRANTS	31,123	0	0	31,123	652	1,600	9,160	42,535	0
(C) FEDERAL	0	0	0	0	839	69	0	908	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	20	0	20	0
2. FEES (A) TUITION CREDIT	6,943	0	0	6,943	0	0	0	6,943	0
(B) TUITION NON-CREDIT	0	72	0	72	0	0	0	72	0
(C) MISCELLANEOUS	372	0	1,465	1,837	0	0	0	1,837	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	170	0	0	170	15	1,032	0	1,217	60
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	556	146	0	702	0
6. SALES OF SERVICE AND PRODUCTS	0	0	2,719	2,719	0	0	0	2,719	0
7. INVESTMENT INCOME	314	0	0	314	8	511	322	1,155	9
8. MISCELLANEOUS	446	0	0	446	35	221	0	702	0
TOTAL	39,368	72	4,184	43,624	2,105	3,599	9,482	58,810	69

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	16,029	19	0	16,048	115	42	0	16,205
(B) OTHER INSTRUCTION AND RESEARCH	620	7	0	627	342	149	0	1,118
(C) OTHER SALARIES AND WAGES	10,103	2	558	10,663	590	663	0	11,916
TOTAL SALARIES AND WAGES	26,752	28	558	27,338	1,047	854	0	29,239
2. EMPLOYEE BENEFITS	3,481	1	60	3,542	51	47	0	3,640
TOTAL SALARIES AND BENEFITS	30,233	29	618	30,880	1,098	901	0	32,879
3. LIBRARY ACQUISITIONS	792	0	0	792	0	0	0	792
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	796	0	79	875	267	115	0	1,257
5. OPERATIONAL SUPPLIES AND EXPENSES	1,946	25	424	2,395	417	641	0	3,453
6. COST OF GOODS SOLD	0	0	1,481	1,481	0	0	0	1,481
7. UTILITIES	1,121	0	289	1,410	0	13	0	1,423
8. MUNICIPAL TAXES	292	0	0	292	0	0	0	292
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	407	0	32	439	0	19	0	458
10. EXTERNALLY CONTRACTED SERVICES	770	0	572	1,342	14	6	0	1,362
11. SCHOLARSHIPS, BURSARIES, ETC.	13	0	0	13	0	239	0	252
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0	405
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	7,674	7,674
15. MISCELLANEOUS	1,726	30	35	1,791	209	583	0	2,583
16. INTERNAL COST ALLOCATIONS	-181	0	151	-30	30	0	0	0
TOTAL	37,915	84	4,086	42,085	2,035	2,517	7,674	54,311

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	16,029	0	16,029	0	0	0	0	0	0	16,029
(B) OTHER INSTRUCTION AND RESEARCH	620	0	620	0	0	0	0	0	0	620
(C) OTHER SALARIES AND WAGES	3,436	0	3,436	1,461	530	408	2,433	1,442	393	10,103
TOTAL SALARIES AND WAGES	20,085	0	20,085	1,461	530	408	2,433	1,442	393	26,752
2. EMPLOYEE BENEFITS	2,547	0	2,547	194	73	51	345	224	47	3,481
TOTAL SALARIES AND BENEFITS	22,632	0	22,632	1,655	603	459	2,778	1,666	440	30,233
3. LIBRARY ACQUISITIONS	0	0	0	792	0	0	0	0	0	792
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	320	0	320	72	278	7	66	38	15	796
5. OPERATIONAL SUPPLIES AND EXPENSES	1,120	0	1,120	41	71	66	327	139	182	1,946
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,121	0	1,121
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	292	0	292
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	407	0	407
10. EXTERNALLY CONTRACTED SERVICES	36	0	36	12	21	0	29	672	0	770
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	13	0	0	0	13
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	863	0	863	4	11	180	224	156	288	1,726
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-181	0	0	-181
TOTAL	24,971	0	24,971	2,576	984	725	3,243	4,491	925	37,915

CENTRAL COMPUTING COSTS:	
ACADEMIC	492
NON-ACADEMIC	492
TOTAL	984

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	161	1,155	16	0	1,332	90	0	0	90
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	269	59	0	0	328	57	0	0	57
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-108	1,096	16	0	1,004	33	0	0	33
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	269	59	84	0	412	556	0	0	556
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	161	1,155	100	0	1,416	589	0	0	589

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,452	0	0	260	0	4,712	0	0	3,216	7,928	31
2. TOTAL EXPENSE (FROM TABLE 3)	4,639	0	0	263	0	4,902	0	0	2,260	7,162	0
3. NET REVENUE (EXPENSE)	-187	0	0	-3	0	-190	0	0	956	766	31
4. NET RECONCILING ITEMS	-3	0	0	3	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-190	0	0	0	0	-190	0	0	956	766	31
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-190	0	0	0	0	-190	0	0	956	766	31
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-181	0	0	0	0	-181	0	0	1,395	1,214	172
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-371	0	0	0	0	-371	0	0	2,351	1,980	203

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	2,120	0	0	2,120	0	0	0	2,120	0
(II) EXTRA FORMULA	645	0	0	645	0	0	0	645	0
(III) OTHER MCU GRANTS	849	0	0	849	0	0	3,216	4,065	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	3,614	0	0	3,614	0	0	3,216	6,830	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	40	0	0	40	0	0	0	40	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	731	0	0	731	0	0	0	731	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	67	0	0	67	0	0	0	67	0
6. SALES OF SERVICE AND PRODUCTS	0	0	260	260	0	0	0	260	0
7. INVESTMENT INCOME	0	0	0	0	0	0	0	0	31
8. MISCELLANEOUS	0	0	0	0	0	0	0	0	0
TOTAL	4,452	0	260	4,712	0	0	3,216	7,928	31

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,880	0	0	1,880	0	0	0	1,880
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,334	0	68	1,402	0	0	0	1,402
TOTAL SALARIES AND WAGES	3,214	0	68	3,282	0	0	0	3,282
2. EMPLOYEE BENEFITS	340	0	8	348	0	0	0	348
TOTAL SALARIES AND BENEFITS	3,554	0	76	3,630	0	0	0	3,630
3. LIBRARY ACQUISITIONS	115	0	0	115	0	0	0	115
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	56	0	0	56	0	0	0	56
5. OPERATIONAL SUPPLIES AND EXPENSES	275	0	4	279	0	0	0	279
6. COST OF GOODS SOLD	0	0	182	182	0	0	0	182
7. UTILITIES	54	0	0	54	0	0	0	54
8. MUNICIPAL TAXES	21	0	0	21	0	0	0	21
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	52	0	0	52	0	0	2,187	2,239
10. EXTERNALLY CONTRACTED SERVICES	29	0	0	29	0	0	0	29
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	200	0	0	200	0	0	0	200
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	283	0	1	284	0	0	73	357
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	4,639	0	263	4,902	0	0	2,260	7,162

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,880	0	1,880	0	0	0	0	0	0	1,880
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	384	95	179	496	180	0	1,334
TOTAL SALARIES AND WAGES	1,880	0	1,880	384	95	179	496	180	0	3,214
2. EMPLOYEE BENEFITS	177	0	177	44	13	20	59	27	0	340
TOTAL SALARIES AND BENEFITS	2,057	0	2,057	428	108	199	555	207	0	3,554
3. LIBRARY ACQUISITIONS	0	0	0	115	0	0	0	0	0	115
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	17	5	0	19	15	0	56
5. OPERATIONAL SUPPLIES AND EXPENSES	41	0	41	8	74	22	90	40	0	275
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	54	0	54
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	21	0	21
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	52	0	52
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	29	0	29
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	2	45	0	129	24	0	200
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	48	0	48	3	12	117	81	22	0	283
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,146	0	2,146	573	244	338	874	464	0	4,639

CENTRAL COMPUTING COSTS:	
ACADEMIC	146
NON-ACADEMIC	98
TOTAL	244

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	9,191	0	0	0	0	9,191	140	15	694	10,040	13
2. TOTAL EXPENSE (FROM TABLE 3)	7,427	0	0	0	0	7,427	302	9	0	7,738	0
3. NET REVENUE (EXPENSE)	1,764	0	0	0	0	1,764	-162	6	694	2,302	13
4. NET RECONCILING ITEMS	42	0	0	0	0	42	2	0	-44	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,806	0	0	0	0	1,806	-160	6	650	2,302	13
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,800	0	0	0	0	-1,800	0	1,800	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3	3	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	3	3	0	0	0	6	-160	1,806	650	2,302	13
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	273	181	0	0	0	454	239	2,521	12	3,226	819
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	276	184	0	0	0	460	79	4,327	662	5,528	832

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	5,051	0	0	5,051	0	0	0	5,051	0
(II) EXTRA FORMULA	1,867	0	0	1,867	0	0	0	1,867	0
(III) OTHER MCU GRANTS	192	0	0	192	0	0	692	884	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	7,110	0	0	7,110	0	0	692	7,802	0
(C) FEDERAL	0	0	0	0	140	0	0	140	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,507	0	0	1,507	0	0	0	1,507	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	75	0	0	75	0	15	0	90	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	441	0	0	441	0	0	2	443	13
8. MISCELLANEOUS	58	0	0	58	0	0	0	58	0
TOTAL	9,191	0	0	9,191	140	15	694	10,040	13

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,866	0	0	2,866	0	0	0	2,866
(B) OTHER INSTRUCTION AND RESEARCH	865	0	0	865	0	0	0	865
(C) OTHER SALARIES AND WAGES	1,328	0	0	1,328	173	0	0	1,501
TOTAL SALARIES AND WAGES	5,059	0	0	5,059	173	0	0	5,232
2. EMPLOYEE BENEFITS	610	0	0	610	5	0	0	615
TOTAL SALARIES AND BENEFITS	5,669	0	0	5,669	178	0	0	5,847
3. LIBRARY ACQUISITIONS	139	0	0	139	0	0	0	139
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	127	0	0	127	0	0	0	127
5. OPERATIONAL SUPPLIES AND EXPENSES	702	0	0	702	46	0	0	748
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	73	0	0	73	0	0	0	73
8. MUNICIPAL TAXES	45	0	0	45	0	0	0	45
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	7	0	0	7	0	0	0	7
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	119	0	0	119	0	9	0	128
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	546	0	0	546	78	0	0	624
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	7,427	0	0	7,427	302	9	0	7,738

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,866	0	2,866	0	0	0	0	0	0	2,866
(B) OTHER INSTRUCTION AND RESEARCH	865	0	865	0	0	0	0	0	0	865
(C) OTHER SALARIES AND WAGES	0	0	0	128	0	168	813	219	0	1,328
TOTAL SALARIES AND WAGES	3,731	0	3,731	128	0	168	813	219	0	5,059
2. EMPLOYEE BENEFITS	452	0	452	13	0	20	100	25	0	610
TOTAL SALARIES AND BENEFITS	4,183	0	4,183	141	0	188	913	244	0	5,669
3. LIBRARY ACQUISITIONS	0	0	0	139	0	0	0	0	0	139
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	69	0	69	5	0	16	37	0	0	127
5. OPERATIONAL SUPPLIES AND EXPENSES	462	0	462	25	0	20	33	162	0	702
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	73	0	73
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	45	0	45
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	7	0	7
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	119	0	0	0	119
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	227	0	227	1	0	155	133	30	0	546
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4,941	0	4,941	311	0	498	1,116	561	0	7,427

CENTRAL COMPUTING COSTS:	
ACADEMIC	0
NON-ACADEMIC	0
TOTAL	0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	3	0	0	3	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	3	0	0	3	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	0	0	38	181	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	143	0	3	0	38	184	0	0	0	0

* Other Operating funds are for library reserve book purchases, $17 thousand; new program development, $18 thousand; and student athletics, $3 thousand.

HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,743	0	0	57	0	1,800	0	0	418	2,218	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,755	0	0	48	0	1,803	0	0	0	1,803	0
3. NET REVENUE (EXPENSE)	-12	0	0	9	0	-3	0	0	418	415	0
4. NET RECONCILING ITEMS	9	0	0	-9	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-3	0	0	0	0	-3	0	0	418	415	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-3	0	0	0	0	-3	0	0	418	415	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	146	0	0	0	0	146	0	0	100	246	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	143	0	0	0	0	143	0	0	518	661	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HEARST

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	719	0	0	719	0	0	0	719	0
(II) EXTRA FORMULA	408	0	0	408	0	0	0	408	0
(III) OTHER MCU GRANTS	364	0	0	364	0	0	418	782	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,491	0	0	1,491	0	0	418	1,909	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	169	0	0	169	0	0	0	169	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	8	0	19	27	0	0	0	27	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	38	38	0	0	0	38	0
7. INVESTMENT INCOME	22	0	0	22	0	0	0	22	0
8. MISCELLANEOUS	53	0	0	53	0	0	0	53	0
TOTAL	1,743	0	57	1,800	0	0	418	2,218	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	615	0	0	615	0	0	0	615
(B) OTHER INSTRUCTION AND RESEARCH	3	0	0	3	0	0	0	3
(C) OTHER SALARIES AND WAGES	442	0	0	442	0	0	0	442
TOTAL SALARIES AND WAGES	1,060	0	0	1,060	0	0	0	1,060
2. EMPLOYEE BENEFITS	123	0	0	123	0	0	0	123
TOTAL SALARIES AND BENEFITS	1,183	0	0	1,183	0	0	0	1,183
3. LIBRARY ACQUISITIONS	47	0	0	47	0	0	0	47
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	78	0	0	78	0	0	0	78
5. OPERATIONAL SUPPLIES AND EXPENSES	126	0	0	126	0	0	0	126
6. COST OF GOODS SOLD	0	0	48	48	0	0	0	48
7. UTILITIES	37	0	0	37	0	0	0	37
8. MUNICIPAL TAXES	2	0	0	2	0	0	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	46	0	0	46	0	0	0	46
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	236	0	0	236	0	0	0	236
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,755	0	48	1,803	0	0	0	1,803

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	615	0	615	0	0	0	0	0	0	615
(B) OTHER INSTRUCTION AND RESEARCH	3	0	3	0	0	0	0	0	0	3
(C) OTHER SALARIES AND WAGES	107	0	107	73	0	0	233	29	0	442
TOTAL SALARIES AND WAGES	725	0	725	73	0	0	233	29	0	1,060
2. EMPLOYEE BENEFITS	83	0	83	9	0	0	28	3	0	123
TOTAL SALARIES AND BENEFITS	808	0	808	82	0	0	261	32	0	1,183
3. LIBRARY ACQUISITIONS	0	0	0	47	0	0	0	0	0	47
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	40	0	40	7	0	0	31	0	0	78
5. OPERATIONAL SUPPLIES AND EXPENSES	48	0	48	1	0	0	77	0	0	126
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	37	0	37
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	46	0	46
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	172	0	172	0	0	0	20	44	0	236
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,068	0	1,068	137	0	0	389	161	0	1,755

CENTRAL COMPUTING COSTS:	
ACADEMIC	0
NON-ACADEMIC	0
TOTAL	0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1969
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	131,433	0	860	22,880	0	155,173	71,231	29,673	14,594	270,671	4,553
2. TOTAL EXPENSE (FROM TABLE 3)	129,850	0	842	23,519	0	154,211	68,673	23,763	4,499	251,146	0
3. NET REVENUE (EXPENSE)	1,583	0	18	-639	0	962	2,558	5,910	10,095	19,525	4,553
4. NET RECONCILING ITEMS	1,000	0	-18	0	0	982	0	0	0	982	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,583	0	0	-639	0	1,944	2,558	5,910	10,095	20,507	4,553
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-508	0	0	-47	0	-555	1,830	-7,350	6,075	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,053	2,053	0	686	-686	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	22	2,053	0	0	-686	1,389	4,388	-1,440	16,170	20,507	4,553
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-55	3,661	0	0	1,479	5,085	12,381	14,906	4,618	36,990	74,802
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-33	5,714	0	0	793	6,474	16,769	13,466	20,788	57,497	79,355

Note: In addition to the above revenue and expenses, $3,650 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: McMASTER

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	92,653	0	0	92,653	0	0	0	92,653	0
(II) EXTRA FORMULA	1,749	0	0	1,749	0	0	0	1,749	0
(III) OTHER MCU GRANTS	4,423	0	0	4,423	908	0	12,900	18,231	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	16,673	0	270	16,943	0
TOTAL ONTARIO GRANTS	98,825	0	0	98,825	17,581	0	13,170	129,576	0
(C) FEDERAL	0	0	0	0	27,805	0	0	27,805	0
(D) MUNICIPAL	0	0	0	0	0	0	220	220	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	22,235	0	0	22,235	0	0	0	22,235	0
(B) TUITION NON-CREDIT	0	860	0	860	0	0	0	860	0
(C) MISCELLANEOUS	980	0	6,864	7,844	0	0	0	7,844	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	1,134	21,361	0	22,495	1,572
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	24,615	0	0	24,615	0
6. SALES OF SERVICE AND PRODUCTS	0	0	15,472	15,472	0	0	0	15,472	0
7. INVESTMENT INCOME	2,656	0	0	2,656	96	8,312	960	12,024	2,981
8. MISCELLANEOUS	6,737	0	544	7,281	0	0	244	7,525	0
TOTAL	131,433	860	22,880	155,173	71,231	29,673	14,594	270,671	4,553

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	48,350	318	0	48,668	12,618	4,230	0	65,516
(B) OTHER INSTRUCTION AND RESEARCH	6,089	0	0	6,089	0	0	0	6,089
(C) OTHER SALARIES AND WAGES	37,595	196	6,445	44,236	19,748	4,952	0	68,936
TOTAL SALARIES AND WAGES	92,034	514	6,445	98,993	32,366	9,182	0	140,541
2. EMPLOYEE BENEFITS	10,925	33	736	11,694	2,571	2,076	0	16,341
TOTAL SALARIES AND BENEFITS	102,959	547	7,181	110,687	34,937	11,258	0	156,882
3. LIBRARY ACQUISITIONS	4,508	0	0	4,508	0	184	0	4,692
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,581	0	934	3,515	12,704	2,327	49	18,595
5. OPERATIONAL SUPPLIES AND EXPENSES	11,143	285	2,791	14,219	17,365	6,044	0	37,628
6. COST OF GOODS SOLD	0	0	10,012	10,012	0	0	0	10,012
7. UTILITIES	3,952	0	907	4,859	16	56	0	4,931
8. MUNICIPAL TAXES	867	0	44	911	0	0	0	911
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	111	0	253	364	0	0	3,589	3,953
10. EXTERNALLY CONTRACTED SERVICES	2,134	0	0	2,134	0	0	0	2,134
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,735	0	2,735
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	602	602	0	0	600	1,202
13. LAND AND SITE SERVICES	0	0	0	0	0	0	75	75
14. BUILDINGS	0	0	0	0	0	0	186	186
15. MISCELLANEOUS	2,227	10	163	2,400	3,651	1,159	0	7,210
16. INTERNAL COST ALLOCATIONS	-632	0	632	0	0	0	0	0
TOTAL	129,850	842	23,519	154,211	68,673	23,763	4,499	251,146

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: McMASTER

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	40,894	7,456	48,350	0	0	0	0	0	0	48,350
(B) OTHER INSTRUCTION AND RESEARCH	6,089	0	6,089	0	0	0	0	0	0	6,089
(C) OTHER SALARIES AND WAGES	9,869	3,337	13,206	5,133	3,103	1,938	5,794	6,808	1,613	37,595
TOTAL SALARIES AND WAGES	56,852	10,793	67,645	5,133	3,103	1,938	5,794	6,808	1,613	92,034
2. EMPLOYEE BENEFITS	6,182	1,874	8,056	658	342	207	761	728	173	10,925
TOTAL SALARIES AND BENEFITS	63,034	12,667	75,701	5,791	3,445	2,145	6,555	7,536	1,786	102,959
3. LIBRARY ACQUISITIONS	0	0	0	4,508	0	0	0	0	0	4,508
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,020	70	2,090	22	-26	58	242	148	47	2,581
5. OPERATIONAL SUPPLIES AND EXPENSES	4,820	1,357	6,177	329	1,050	418	933	1,303	933	11,143
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,952	0	3,952
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	867	0	867
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	111	0	111
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,134	0	2,134
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,088	156	1,244	21	46	81	63	189	583	2,227
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-219	-413	0	0	-632
TOTAL	70,962	14,250	85,212	10,671	4,515	2,483	7,380	16,240	3,349	129,850

CENTRAL COMPUTING COSTS:	
ACADEMIC	2,019
NON-ACADEMIC	2,496
TOTAL	4,515

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: McMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,491	-324	2,672	3,839	888	0	0	888
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	100	0	1,647	39	0	1,786	1,574	0	0	1,574
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-100	0	-156	-363	2,672	2,053	-686	0	0	-686
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	191	0	2,096	824	550	3,661	1,479	0	0	1,479
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	91	0	1,940	461	3,222	5,714	793	0	0	793

* Other Operating funds are for the library on-line catalogue system, $2,604 thousand; scholarship fund, $500 thousand; and utility reserve, $118 thousand.

O.C.A.

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COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	12,704	0	0	429	0	13,133	0	109	329	13,571	42
2. TOTAL EXPENSE (FROM TABLE 3)	12,438	0	0	357	0	12,795	0	107	580	13,482	0
3. NET REVENUE (EXPENSE)	266	0	0	72	0	338	0	2	-251	89	42
4. NET RECONCILING ITEMS	-106	0	0	-72	0	-178	0	0	-120	-298	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	160	0	0	0	0	160	0	2	-371	-209	42
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-261	0	0	0	0	-261	0	0	261	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-101	0	0	0	0	-101	0	2	-110	-209	42
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	125	0	0	0	125	0	71	168	364	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-101	125	0	0	0	24	0	73	58	155	42

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	8,999	0	0	8,999	0	0	0	8,999	0
(II) EXTRA FORMULA	323	0	0	323	0	0	0	323	0
(III) OTHER MCU GRANTS	190	0	0	190	0	0	0	190	0
(B) OTHER ONTARIO GRANTS	20	0	0	20	0	0	238	258	0
TOTAL ONTARIO GRANTS	9,532	0	0	9,532	0	0	238	9,770	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,534	0	0	2,534	0	0	0	2,534	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	289	0	0	289	0	0	0	289	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	106	0	0	106	0	104	74	284	40
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	429	429	0	0	0	429	0
7. INVESTMENT INCOME	196	0	0	196	0	5	17	218	2
8. MISCELLANEOUS	47	0	0	47	0	0	0	47	0
TOTAL	12,704	0	429	13,133	0	109	329	13,571	42

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,926	0	0	5,926	0	0	0	5,926
(B) OTHER INSTRUCTION AND RESEARCH	584	0	0	584	0	0	0	584
(C) OTHER SALARIES AND WAGES	2,568	0	94	2,662	0	0	0	2,662
TOTAL SALARIES AND WAGES	9,078	0	94	9,172	0	0	0	9,172
2. EMPLOYEE BENEFITS	896	0	8	904	0	0	0	904
TOTAL SALARIES AND BENEFITS	9,974	0	102	10,076	0	0	0	10,076
3. LIBRARY ACQUISITIONS	51	0	0	51	0	0	0	51
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	68	0	0	68	0	0	359	427
5. OPERATIONAL SUPPLIES AND EXPENSES	768	0	0	768	0	0	0	768
6. COST OF GOODS SOLD	0	0	255	255	0	0	0	255
7. UTILITIES	375	0	0	375	0	0	0	375
8. MUNICIPAL TAXES	100	0	0	100	0	0	0	100
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	44	0	0	44	0	0	221	265
10. EXTERNALLY CONTRACTED SERVICES	293	0	0	293	0	0	0	293
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	107	0	107
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	765	0	0	765	0	0	0	765
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	12,438	0	357	12,795	0	107	580	13,482

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5,926	0	5,926	0	0	0	0	0	0	5,926
(B) OTHER INSTRUCTION AND RESEARCH	584	0	584	0	0	0	0	0	0	584
(C) OTHER SALARIES AND WAGES	0	0	0	349	0	161	1,484	398	176	2,568
TOTAL SALARIES AND WAGES	6,510	0	6,510	349	0	161	1,484	398	176	9,078
2. EMPLOYEE BENEFITS	613	0	613	48	0	21	142	55	17	896
TOTAL SALARIES AND BENEFITS	7,123	0	7,123	397	0	182	1,626	453	193	9,974
3. LIBRARY ACQUISITIONS	0	0	0	51	0	0	0	0	0	51
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	17	0	17	0	0	0	37	14	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	425	0	425	45	0	1	139	137	21	768
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	375	0	375
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	100	0	100
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	44	0	44
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	293	0	293
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	238	0	238	2	0	2	193	111	219	765
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7,803	0	7,803	495	0	185	1,995	1,527	433	12,438

CENTRAL COMPUTING COSTS:	
ACADEMIC	0
NON-ACADEMIC	0
TOTAL	0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	125	125	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	125	125	0	0	0	0

* Other Operating funds are for sabbaticals.

O.I.S.E.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	27,355	0	324	3,152	0	30,831	4,286	53	0	35,170	0
2. TOTAL EXPENSE (FROM TABLE 3)	27,531	0	324	3,198	0	31,053	4,315	74	0	35,442	0
3. NET REVENUE (EXPENSE)	-176	0	0	-46	0	-222	-29	-21	0	-272	0
4. NET RECONCILING ITEMS	-13	0	0	0	0	-13	0	0	0	-13	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-189	0	0	-46	0	-235	-29	-21	0	-285	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	541	0	0	-570	0	-29	29	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-397	397	0	616	-616	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-45	397	0	0	-616	-264	0	-21	0	-285	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	95	3,325	0	0	122	3,542	0	202	0	3,744	90
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	50	3,722	0	0	-494	3,278	0	181	0	3,459	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	19,151	0	0	19,151	0	0	0	19,151	0
(II) EXTRA FORMULA	85	0	0	85	0	0	0	85	0
(III) OTHER MCU GRANTS	790	0	0	790	0	0	0	790	0
(B) OTHER ONTARIO GRANTS	4,678	0	0	4,678	1,115	0	0	5,793	0
TOTAL ONTARIO GRANTS	24,704	0	0	24,704	1,115	0	0	25,819	0
(C) FEDERAL	35	0	0	35	1,446	0	0	1,481	0
(D) MUNICIPAL	0	0	0	0	231	0	0	231	0
(E) OTHER	0	0	0	0	113	0	0	113	0
2. FEES (A) TUITION CREDIT	2,136	0	0	2,136	0	0	0	2,136	0
(B) TUITION NON-CREDIT	0	324	0	324	0	0	0	324	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	615	27	0	642	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	764	0	0	764	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,152	3,152	0	0	0	3,152	0
7. INVESTMENT INCOME	346	0	0	346	0	26	0	372	0
8. MISCELLANEOUS	134	0	0	134	2	0	0	136	0
TOTAL	27,355	324	3,152	30,831	4,286	53	0	35,170	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	10,283	0	0	10,283	253	0	0	10,536
(B) OTHER INSTRUCTION AND RESEARCH	2,457	0	0	2,457	1,128	0	0	3,585
(C) OTHER SALARIES AND WAGES	6,687	279	1,184	8,150	608	0	0	8,758
TOTAL SALARIES AND WAGES	19,427	279	1,184	20,890	1,989	0	0	22,879
2. EMPLOYEE BENEFITS	2,419	45	133	2,597	242	0	0	2,839
TOTAL SALARIES AND BENEFITS	21,846	324	1,317	23,487	2,231	0	0	25,718
3. LIBRARY ACQUISITIONS	141	0	0	141	0	0	0	141
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	803	0	140	943	728	2	0	1,673
5. OPERATIONAL SUPPLIES AND EXPENSES	496	0	653	1,149	238	60	0	1,447
6. COST OF GOODS SOLD	0	0	901	901	0	0	0	901
7. UTILITIES	442	0	7	449	3	0	0	452
8. MUNICIPAL TAXES	74	0	0	74	0	0	0	74
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	73	0	120	193	0	0	0	193
10. EXTERNALLY CONTRACTED SERVICES	2,576	0	1	2,577	8	0	0	2,585
11. SCHOLARSHIPS, BURSARIES, ETC.	682	0	0	682	0	12	0	694
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	766	0	59	825	739	0	0	1,564
16. INTERNAL COST ALLOCATIONS	-368	0	0	-368	368	0	0	0
TOTAL	27,531	324	3,198	31,053	4,315	74	0	35,442

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	10,283	0	10,283	0	0	0	0	0	0	10,283
(B) OTHER INSTRUCTION AND RESEARCH	2,457	0	2,457	0	0	0	0	0	0	2,457
(C) OTHER SALARIES AND WAGES	2,128	0	2,128	1,301	442	0	2,328	431	57	6,687
TOTAL SALARIES AND WAGES	14,868	0	14,868	1,301	442	0	2,328	431	57	19,427
2. EMPLOYEE BENEFITS	1,818	0	1,818	174	59	0	311	49	8	2,419
TOTAL SALARIES AND BENEFITS	16,686	0	16,686	1,475	501	0	2,639	480	65	21,846
3. LIBRARY ACQUISITIONS	0	0	0	141	0	0	0	0	0	141
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	310	0	310	12	215	0	152	114	0	803
5. OPERATIONAL SUPPLIES AND EXPENSES	194	0	194	83	25	0	161	28	5	496
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	442	0	442
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	74	0	74
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	73	0	73
10. EXTERNALLY CONTRACTED SERVICES	22	0	22	33	146	0	398	1,977	0	2,576
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	682	0	0	0	682
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	424	0	424	1	1	0	314	26	0	766
16. INTERNAL COST ALLOCATIONS	-73	0	-73	-1	-92	0	-202	0	0	-368
TOTAL	17,563	0	17,563	1,744	796	682	3,462	3,214	70	27,531

CENTRAL COMPUTING COSTS:	
ACADEMIC	637
NON-ACADEMIC	159
TOTAL	796

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	38	0	1,036	0	0	1,074	0	0	-494	-494
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	169	0	508	0	0	677	0	0	122	122
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-131	0	528	0	0	397	0	0	-616	-616
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,055	0	508	0	1,762	3,325	0	0	122	122
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	924	0	1,036	0	1,762	3,722	0	0	-494	-494

* Other Operating funds are for revenue stabilization.

** Other Ancillary funds are for budget appropriations.

OTTAWA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	157,216	0	519	9,858	0	167,593	36,901	9,713	14,814	229,021	1,608
2. TOTAL EXPENSE (FROM TABLE 3)	152,998	0	394	10,410	0	163,802	33,590	9,996	2,891	210,279	0
3. NET REVENUE (EXPENSE)	4,218	0	125	-552	0	3,791	3,311	-283	11,923	18,742	1,608
4. NET RECONCILING ITEMS	1	0	-125	124	0	0	0	0	-5,020	-5,020	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4,219	0	0	-428	0	3,791	3,311	-283	6,903	13,722	1,608
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-417	0	0	67	0	-350	26	-572	1,002	106	-106
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,417	2,417	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,385	2,417	0	-361	0	3,441	3,337	-855	7,905	13,828	1,502
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	522	5,339	0	1,187	0	7,048	27,585	5,804	175	40,612	5,672
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,907	7,756	0	826	0	10,489	30,922	4,949	8,080	54,440	7,174

Note: In addition to the above revenue and expenses, $3,472 thousand was provided in Treatment and Rehabilitation (T.& R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	105,066	0	0	105,066	0	0	0	105,066	0
(II) EXTRA FORMULA	15,487	0	0	15,487	0	0	0	15,487	0
(III) OTHER MCU GRANTS	5,911	0	0	5,911	0	0	7,402	13,313	0
(B) OTHER ONTARIO GRANTS	858	0	0	858	4,327	4,136	0	9,321	0
TOTAL ONTARIO GRANTS	127,322	0	0	127,322	4,327	4,136	7,402	143,187	0
(C) FEDERAL	9	0	0	9	20,011	1,696	218	21,934	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	25,301	0	0	25,301	0	0	0	25,301	0
(B) TUITION NON-CREDIT	0	519	0	519	0	0	0	519	0
(C) MISCELLANEOUS	1,510	0	4,450	5,960	0	0	0	5,960	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	125	0	0	125	1,887	3,247	157	5,416	970
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	9,298	332	0	9,630	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,778	4,778	0	0	0	4,778	0
7. INVESTMENT INCOME	2,061	0	35	2,096	1,378	302	254	4,030	638
8. MISCELLANEOUS	888	0	595	1,483	0	0	6,783	8,266	0
TOTAL	157,216	519	9,858	167,593	36,901	9,713	14,814	229,021	1,608

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	60,159	54	0	60,213	3,768	1,612	0	65,593
(B) OTHER INSTRUCTION AND RESEARCH	5,424	189	0	5,613	7,269	984	0	13,866
(C) OTHER SALARIES AND WAGES	41,121	12	2,723	43,856	5,475	2,632	0	51,963
TOTAL SALARIES AND WAGES	106,704	255	2,723	109,682	16,512	5,228	0	131,422
2. EMPLOYEE BENEFITS	12,636	4	245	12,885	1,121	381	0	14,387
TOTAL SALARIES AND BENEFITS	119,340	259	2,968	122,567	17,633	5,609	0	145,809
3. LIBRARY ACQUISITIONS	3,090	0	0	3,090	44	142	0	3,276
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,567	1	229	5,797	4,311	798	94	11,000
5. OPERATIONAL SUPPLIES AND EXPENSES	7,061	35	205	7,301	4,721	279	0	12,301
6. COST OF GOODS SOLD	0	0	236	236	0	0	0	236
7. UTILITIES	4,774	0	1,079	5,853	12	33	0	5,898
8. MUNICIPAL TAXES	1,149	0	122	1,271	0	0	0	1,271
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	2,854	0	523	3,377	12	68	2,691	6,148
10. EXTERNALLY CONTRACTED SERVICES	4,406	0	1,000	5,406	0	0	0	5,406
11. SCHOLARSHIPS, BURSARIES, ETC.	1,351	0	0	1,351	1,648	1,088	0	4,087
12. PRINCIPAL AND INTEREST REPAYMENTS	843	0	3,093	3,936	0	0	0	3,936
13. LAND AND SITE SERVICES	0	0	514	514	0	0	0	514
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,984	99	441	5,524	3,019	1,748	106	10,397
16. INTERNAL COST ALLOCATIONS	-2,421	0	0	-2,421	2,190	231	0	0
TOTAL	152,998	394	10,410	163,802	33,590	9,996	2,891	210,279

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	52,095	8,064	60,159	0	0	0	0	0	0	60,159
(B) OTHER INSTRUCTION AND RESEARCH	5,121	303	5,424	0	0	0	0	0	0	5,424
(C) OTHER SALARIES AND WAGES	13,502	3,496	16,998	5,639	2,780	2,168	7,083	5,524	929	41,121
TOTAL SALARIES AND WAGES	70,718	11,863	82,581	5,639	2,780	2,168	7,083	5,524	929	106,704
2. EMPLOYEE BENEFITS	7,966	1,633	9,599	718	344	255	901	720	99	12,636
TOTAL SALARIES AND BENEFITS	78,684	13,496	92,180	6,357	3,124	2,423	7,984	6,244	1,028	119,340
3. LIBRARY ACQUISITIONS	0	0	0	3,090	0	0	0	0	0	3,090
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,799	209	3,008	409	926	43	851	189	141	5,567
5. OPERATIONAL SUPPLIES AND EXPENSES	3,050	398	3,448	105	745	270	1,401	137	955	7,061
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,774	0	4,774
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,149	0	1,149
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	2,854	0	2,854
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,406	0	4,406
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,351	0	0	0	1,351
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	843	843
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,673	197	1,870	105	78	280	1,015	475	1,161	4,984
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,421	0	0	-2,421
TOTAL	86,206	14,300	100,506	10,066	4,873	4,367	8,830	20,228	4,128	152,998

CENTRAL COMPUTING COSTS:	
ACADEMIC	2,996
NON-ACADEMIC	1,877
TOTAL	4,873

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	2,258	3,792	-33	458	6,475	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	1,815	1,699	17	527	4,058	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	443	2,093	-50	-69	2,417	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,815	1,699	50	1,775	5,339	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,258	3,792	0	1,706	7,756	0	0	0	0

* Other Operating funds are for a computer, $640 thousand; sports services, $403 thousand; investment in subsidiary companies, $192 thousand; financial aid, $150 thousand; health services, $140 thousand; reprography, $115 thousand and short courses, $66 thousand.

QUEEN'S

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COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	128,900	0	641	20,251	0	149,792	40,954	28,799	5,835	225,380	3,849
2. TOTAL EXPENSE (FROM TABLE 3)	131,409	0	641	17,585	0	149,635	39,938	21,505	12,061	223,139	0
3. NET REVENUE (EXPENSE)	-2,509	0	0	2,666	0	157	1,016	7,294	-6,226	2,241	3,849
4. NET RECONCILING ITEMS	-72	0	0	0	0	-72	0	0	-2,302	-2,374	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,581	0	0	2,666	0	85	1,016	7,294	-8,528	-133	3,849
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,508	0	0	-4,150	0	-2,642	1,445	-4,916	5,661	-452	452
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,100	-1,100	0	765	-765	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	27	-1,100	0	-719	-765	-2,557	2,461	2,378	-2,867	-585	4,301
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-924	8,083	0	1,204	2,147	10,510	12,849	20,975	11,189	55,523	64,523
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-897	6,983	0	485	1,382	7,953	15,310	23,353	8,322	54,938	68,824

Note: In addition to the above revenue and expenses, $2,644 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	96,575	0	0	96,575	0	0	0	96,575	0
(II) EXTRA FORMULA	2,924	0	0	2,924	0	0	0	2,924	0
(III) OTHER MCU GRANTS	4,817	0	0	4,817	31	0	5,019	9,867	0
(B) OTHER ONTARIO GRANTS	13	0	0	13	3,169	1,514	0	4,696	0
TOTAL ONTARIO GRANTS	104,329	0	0	104,329	3,200	1,514	5,019	114,062	0
(C) FEDERAL	0	0	0	0	23,242	3,897	0	27,139	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	564	161	0	725	0
2. FEES (A) TUITION CREDIT	21,314	0	0	21,314	0	0	0	21,314	0
(B) TUITION NON-CREDIT	0	641	0	641	0	0	0	641	0
(C) MISCELLANEOUS	960	0	10,160	11,120	0	0	0	11,120	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	202	6,582	9	6,793	2,022
5. NON-GOVT. GRANTS & CONTRACTS	67	0	0	67	13,118	0	250	13,435	0
6. SALES OF SERVICE AND PRODUCTS	0	0	10,091	10,091	0	0	0	10,091	0
7. INVESTMENT INCOME	92	0	0	92	535	9,536	212	10,375	1,827
8. MISCELLANEOUS	2,138	0	0	2,138	93	7,109	345	9,685	0
TOTAL	128,900	641	20,251	149,792	40,954	28,799	5,835	225,380	3,849

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	53,838	6	0	53,844	1,870	3,663	0	59,377
(B) OTHER INSTRUCTION AND RESEARCH	4,990	86	0	5,076	14,687	1,206	0	20,969
(C) OTHER SALARIES AND WAGES	37,893	155	4,178	42,226	1,889	3,754	0	47,869
TOTAL SALARIES AND WAGES	96,721	247	4,178	101,146	18,446	8,623	0	128,215
2. EMPLOYEE BENEFITS	10,575	6	367	10,948	1,226	565	0	12,739
TOTAL SALARIES AND BENEFITS	107,296	253	4,545	112,094	19,672	9,188	0	140,954
3. LIBRARY ACQUISITIONS	3,774	0	0	3,774	15	147	0	3,936
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,937	14	588	4,539	6,554	1,913	462	13,468
5. OPERATIONAL SUPPLIES AND EXPENSES	7,526	222	2,742	10,490	7,626	1,725	0	19,841
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	3,294	0	2,002	5,296	0	0	0	5,296
8. MUNICIPAL TAXES	1,218	0	442	1,660	0	0	0	1,660
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	292	0	352	644	0	0	5,427	6,071
10. EXTERNALLY CONTRACTED SERVICES	0	0	5,403	5,403	590	0	0	5,993
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	498	6,850	0	7,348
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,156	1,156	0	0	0	1,156
13. LAND AND SITE SERVICES	0	0	0	0	0	0	95	95
14. BUILDINGS	0	0	0	0	0	0	6,077	6,077
15. MISCELLANEOUS	5,245	118	294	5,657	3,240	2,347	0	11,244
16. INTERNAL COST ALLOCATIONS	-1,173	34	61	-1,078	1,743	-665	0	0
TOTAL	131,409	641	17,585	149,635	39,938	21,505	12,061	223,139

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	46,228	7,610	53,838	0	0	0	0	0	0	53,838
(B) OTHER INSTRUCTION AND RESEARCH	4,704	286	4,990	0	0	0	0	0	0	4,990
(C) OTHER SALARIES AND WAGES	9,957	2,753	12,710	5,606	2,493	3,002	4,816	6,711	2,555	37,893
TOTAL SALARIES AND WAGES	60,889	10,649	71,538	5,606	2,493	3,002	4,816	6,711	2,555	96,721
2. EMPLOYEE BENEFITS	6,127	1,397	7,524	612	285	285	498	937	434	10,575
TOTAL SALARIES AND BENEFITS	67,016	12,046	79,062	6,218	2,778	3,287	5,314	7,648	2,989	107,296
3. LIBRARY ACQUISITIONS	0	0	0	3,774	0	0	0	0	0	3,774
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	976	267	1,243	171	1,799	71	247	222	184	3,937
5. OPERATIONAL SUPPLIES AND EXPENSES	2,483	567	3,050	176	331	933	568	1,712	758	7,526
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,294	0	3,294
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,218	0	1,218
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	292	0	292
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,254	195	2,449	46	54	273	472	641	1,310	5,245
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-1,173	0	0	-1,173
TOTAL	72,729	13,075	85,804	10,385	4,962	4,564	5,426	15,027	5,241	131,409

CENTRAL COMPUTING COSTS:	
ACADEMIC	3,224
NON-ACADEMIC	1,738
TOTAL	4,962

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	31	669	5,102	0	0	5,802	-991	239	0	-752
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	577	6,325	0	0	6,902	0	13	0	13
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	31	92	-1,223	0	0	-1,100	-991	226	0	-765
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	181	577	6,325	1,000	0	8,083	2,134	13	0	2,147
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	212	669	5,102	1,000	0	6,983	1,143	239	0	1,382

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RYERSON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	88,498	0	2,290	10,088	0	100,876	4,283	980	8,217	114,356	162
2. TOTAL EXPENSE (FROM TABLE 3)	87,996	0	1,526	8,668	0	98,190	3,907	1,033	8,818	111,948	0
3. NET REVENUE (EXPENSE)	502	0	764	1,420	0	2,686	376	-53	-601	2,408	162
4. NET RECONCILING ITEMS	653	0	-764	0	0	-111	0	0	-3,453	-3,564	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,155	0	0	1,420	0	2,575	376	-53	-4,054	-1,156	162
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,750	0	0	-1,322	0	-3,072	-466	-304	3,842	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	335	-352	0	23	-6	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-260	-352	0	121	-6	-497	-90	-357	-212	-1,156	162
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,264	0	138	6	2,408	112	888	-49	3,359	1,045
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-260	1,912	0	259	0	1,911	22	531	-261	2,203	1,207

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	61,669	0	0	61,669	0	0	0	61,669	0
(II) EXTRA FORMULA	3,104	0	0	3,104	0	0	0	3,104	0
(III) OTHER MCU GRANTS	2,114	0	0	2,114	0	0	5,834	7,948	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	2,505	0	0	2,505	0
TOTAL ONTARIO GRANTS	66,887	0	0	66,887	2,505	0	5,834	75,226	0
(C) FEDERAL	0	0	0	0	232	0	0	232	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	1,048	0	0	1,048	0
2. FEES (A) TUITION CREDIT	18,564	0	0	18,564	0	0	0	18,564	0
(B) TUITION NON-CREDIT	0	2,076	0	2,076	0	0	0	2,076	0
(C) MISCELLANEOUS	2,141	214	73	2,428	0	0	0	2,428	0
3. BORROWINGS	0	0	0	0	0	0	2,380	2,380	0
4. DONATIONS	0	0	0	0	0	890	0	890	39
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	472	0	0	472	0
6. SALES OF SERVICE AND PRODUCTS	0	0	10,015	10,015	0	0	0	10,015	0
7. INVESTMENT INCOME	639	0	0	639	26	90	3	758	123
8. MISCELLANEOUS	267	0	0	267	0	0	0	267	0
TOTAL	88,498	2,290	10,088	100,876	4,283	980	8,217	114,356	162

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	37,817	509	0	38,326	126	0	0	38,452
(B) OTHER INSTRUCTION AND RESEARCH	373	504	0	877	931	33	0	1,841
(C) OTHER SALARIES AND WAGES	26,658	23	1,631	28,312	914	218	0	29,444
TOTAL SALARIES AND WAGES	64,848	1,036	1,631	67,515	1,971	251	0	69,737
2. EMPLOYEE BENEFITS	9,403	19	246	9,668	76	22	0	9,766
TOTAL SALARIES AND BENEFITS	74,251	1,055	1,877	77,183	2,047	273	0	79,503
3. LIBRARY ACQUISITIONS	632	125	0	757	50	125	0	932
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,278	5	86	3,369	519	314	735	4,937
5. OPERATIONAL SUPPLIES AND EXPENSES	3,183	18	599	3,800	259	44	34	4,137
6. COST OF GOODS SOLD	0	0	5,300	5,300	0	0	0	5,300
7. UTILITIES	2,768	0	14	2,782	3	0	0	2,785
8. MUNICIPAL TAXES	660	0	0	660	0	0	0	660
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	172	0	0	172	0	0	563	735
10. EXTERNALLY CONTRACTED SERVICES	3,254	290	12	3,556	533	228	0	4,317
11. SCHOLARSHIPS, BURSARIES, ETC.	92	0	0	92	2	284	0	378
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	2,062	2,062
13. LAND AND SITE SERVICES	63	0	0	63	61	0	131	255
14. BUILDINGS	0	0	0	0	0	0	2,780	2,780
15. MISCELLANEOUS	2,388	33	17	2,438	662	53	14	3,167
16. INTERNAL COST ALLOCATIONS	-2,745	0	763	-1,982	-229	-288	2,499	0
TOTAL	87,996	1,526	8,668	98,190	3,907	1,033	8,818	111,948

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	37,817	0	37,817	0	0	0	0	0	0	37,817
(B) OTHER INSTRUCTION AND RESEARCH	373	0	373	0	0	0	0	0	0	373
(C) OTHER SALARIES AND WAGES	9,422	0	9,422	2,447	2,657	1,650	6,617	3,040	825	26,658
TOTAL SALARIES AND WAGES	47,612	0	47,612	2,447	2,657	1,650	6,617	3,040	825	64,848
2. EMPLOYEE BENEFITS	6,362	0	6,362	391	365	221	1,364	580	120	9,403
TOTAL SALARIES AND BENEFITS	53,974	0	53,974	2,838	3,022	1,871	7,981	3,620	945	74,251
3. LIBRARY ACQUISITIONS	0	0	0	632	0	0	0	0	0	632
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,365	0	1,365	189	755	46	387	108	428	3,278
5. OPERATIONAL SUPPLIES AND EXPENSES	788	0	788	116	560	180	581	449	509	3,183
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,768	0	2,768
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	660	0	660
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	172	0	172
10. EXTERNALLY CONTRACTED SERVICES	252	0	252	7	6	67	586	2,207	129	3,254
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	92	0	0	0	92
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	63	0	63
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	558	0	558	5	109	142	1,090	434	50	2,388
16. INTERNAL COST ALLOCATIONS	-2,594	0	-2,594	0	0	-151	0	0	0	-2,745
TOTAL	54,343	0	54,343	3,787	4,452	2,247	10,625	10,481	2,061	87,996

CENTRAL COMPUTING COSTS:	
ACADEMIC	2,271
NON-ACADEMIC	2,181
TOTAL	4,452

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	150	0	268	0	2,458	2,876	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	276	0	0	0	2,952	3,228	6	0	0	6
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-126	0	268	0	-494	-352	-6	0	0	-6
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	245	0	778	0	1,241	2,264	6	0	0	6
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	119	0	1,046	0	747	1,912	0	0	0	0

* Other Operating funds are for student non-instructional activities, $272 thousand; library books, $184 thousand; equipment, $100 thousand; professional development fund, $91 thousand; student athletics capital levy, $78 thousand; funding for alterations to Moss Park Arena.

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	411,042	0	21,600	50,372	0	491,014	115,081	40,107	34,530	680,732	4,741
2. TOTAL EXPENSE (FROM TABLE 3)	378,775	0	21,808	55,843	0	456,426	113,802	25,044	33,057	628,329	0
3. NET REVENUE (EXPENSE)	32,267	0	-208	2,529	0	34,588	1,279	15,063	1,473	52,403	4,741
4. NET RECONCILING ITEMS	385	0	208	-593	0	0	0	12,433	-12,433	0	-309
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	32,652	0	0	1,936	0	34,588	1,279	27,496	-10,960	52,403	4,432
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-22,920	0	0	-1,223	0	-24,143	-769	-9,583	16,491	-18,004	18,004
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-7,527	7,527	0	134	-134	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,205	7,527	0	847	-134	10,445	510	17,913	5,531	34,399	22,436
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-10,994	15,628	0	5,359	2,299	12,292	57,182	64,176	28,084	161,734	176,924
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-8,789	23,155	0	6,206	2,165	22,737	57,692	82,089	33,615	196,133	199,360

Note: In addition to the above revenue and expenses, $13,016 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	305,129	0	0	305,129	0	0	0	305,129	0
(II) EXTRA FORMULA	7,667	0	0	7,667	0	0	0	7,667	0
(III) OTHER MCU GRANTS	19,122	1,187	0	20,309	2,578	2	19,012	41,901	0
(B) OTHER ONTARIO GRANTS	158	92	83	333	5,891	812	0	7,036	0
TOTAL ONTARIO GRANTS	332,076	1,279	83	333,438	8,469	814	19,012	361,733	0
(C) FEDERAL	0	0	20	20	65,201	1,631	0	66,852	0
(D) MUNICIPAL	16	0	0	16	0	0	0	16	0
(E) OTHER	0	0	0	0	2,992	0	0	2,992	0
2. FEES (A) TUITION CREDIT	64,487	0	0	64,487	0	0	0	64,487	0
(B) TUITION NON-CREDIT	0	15,733	0	15,733	0	0	0	15,733	0
(C) MISCELLANEOUS	5,102	3,644	10,794	19,540	0	0	120	19,660	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	33	0	33	4,403	10,896	12,433	27,765	4,491
5. NON-GOVT. GRANTS & CONTRACTS	0	6	91	97	28,742	6,513	0	35,352	20
6. SALES OF SERVICE AND PRODUCTS	0	0	46,475	46,475	0	0	0	46,475	0
7. INVESTMENT INCOME	8,529	197	723	9,449	5,194	20,253	2,965	37,861	230
8. MISCELLANEOUS	832	708	186	1,726	80	0	0	1,806	0
TOTAL	411,042	21,600	58,372	491,014	115,081	40,107	34,530	680,732	4,741

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	144,583	2,191	0	146,774	8,582	1,633	0	156,989
(B) OTHER INSTRUCTION AND RESEARCH	21,020	2,704	0	23,724	22,515	1,385	0	47,624
(C) OTHER SALARIES AND WAGES	116,572	10,243	18,623	145,438	28,131	4,945	0	178,514
TOTAL SALARIES AND WAGES	282,175	15,138	18,623	315,936	59,228	7,963	0	383,127
2. EMPLOYEE BENEFITS	18,167	1,058	1,430	20,655	2,839	166	0	23,660
TOTAL SALARIES AND BENEFITS	300,342	16,196	20,053	336,591	62,067	8,129	0	406,787
3. LIBRARY ACQUISITIONS	8,235	0	0	8,235	2,488	514	0	11,237
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	14,369	1,019	1,220	16,608	17,346	1,745	0	35,699
5. OPERATIONAL SUPPLIES AND EXPENSES	20,939	4,106	4,814	29,859	23,676	6,262	0	59,797
6. COST OF GOODS SOLD	0	0	17,980	17,980	0	0	0	17,980
7. UTILITIES	15,136	52	1,492	16,680	85	24	0	16,789
8. MUNICIPAL TAXES	2,579	0	16	2,595	0	0	0	2,595
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,607	0	1,464	3,071	0	78	4,717	7,866
10. EXTERNALLY CONTRACTED SERVICES	3,642	0	6,458	10,100	0	0	0	10,100
11. SCHOLARSHIPS, BURSARIES, ETC.	6,107	0	0	6,107	199	4,518	0	10,824
12. PRINCIPAL AND INTEREST REPAYMENTS	271	0	1,597	1,868	0	0	0	1,868
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	28,340	28,340
15. MISCELLANEOUS	7,214	435	749	8,398	7,941	2,108	0	18,447
16. INTERNAL COST ALLOCATIONS	-1,666	0	0	-1,666	0	1,666	0	0
TOTAL	378,775	21,808	55,843	456,426	113,802	25,044	33,057	628,329

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	122,303	22,280	144,583	0	0	0	0	0	0	144,583
(B) OTHER INSTRUCTION AND RESEARCH	20,325	695	21,020	0	0	0	0	0	0	21,020
(C) OTHER SALARIES AND WAGES	35,632	12,454	48,086	17,964	5,739	5,767	14,499	22,012	2,505	116,572
TOTAL SALARIES AND WAGES	178,260	35,429	213,689	17,964	5,739	5,767	14,499	22,012	2,505	282,175
2. EMPLOYEE BENEFITS	10,761	2,996	13,757	1,355	223	98	731	1,805	198	18,167
TOTAL SALARIES AND BENEFITS	189,021	38,425	227,446	19,319	5,962	5,865	15,230	23,817	2,703	300,342
3. LIBRARY ACQUISITIONS	0	0	0	8,235	0	0	0	0	0	8,235
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,023	1,386	7,409	452	3,894	367	1,096	557	594	14,369
5. OPERATIONAL SUPPLIES AND EXPENSES	12,966	1,276	14,242	1,474	1,504	640	1,589	690	800	20,939
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	15,136	0	15,136
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,579	0	2,579
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,607	0	1,607
10. EXTERNALLY CONTRACTED SERVICES	0	267	267	116	304	246	8	2,701	0	3,642
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	6,107	0	0	0	6,107
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	271	271
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,273	2,184	3,457	70	261	160	835	1,110	1,321	7,214
16. INTERNAL COST ALLOCATIONS	-142	-772	-914	0	0	0	0	0	-752	-1,666
TOTAL	209,141	42,766	251,907	29,666	11,925	13,385	18,758	48,197	4,937	378,775

CENTRAL COMPUTING COSTS:	
ACADEMIC	9,442
NON-ACADEMIC	2,483
TOTAL	11,925

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	2,205	6,333	13,731	0	0	22,269	1,299	0	0	1,299
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	932	5,434	8,376	0	0	14,742	1,433	0	0	1,433
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,273	899	5,355	0	0	7,527	-134	0	0	-134
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,459	5,434	8,735	0	0	15,628	2,299	0	0	2,299
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,732	6,333	14,090	0	0	23,155	2,165	0	0	2,165

TRENT

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	25,533	0	44	8,720	0	34,297	1,672	2,067	5,523	43,559	113
2. TOTAL EXPENSE (FROM TABLE 3)	26,065	0	27	8,783	0	34,875	1,484	1,370	2,807	40,536	0
3. NET REVENUE (EXPENSE)	-532	0	17	-63	0	-578	188	697	2,716	3,023	113
4. NET RECONCILING ITEMS	9	0	0	-9	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-523	0	17	-72	0	-578	188	697	2,716	3,023	113
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	393	0	-17	-89	0	287	-47	-329	0	-89	89
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	130	-130	0	161	-161	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-130	0	0	-161	-291	141	368	2,716	2,934	202
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	414	0	0	770	1,184	477	1,258	76	2,995	3,442
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	284	0	0	609	893	618	1,626	2,792	5,929	3,644

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	15,953	0	0	15,953	0	0	0	15,953	0
(II) EXTRA FORMULA	1,771	0	0	1,771	0	0	0	1,771	0
(III) OTHER MCU GRANTS	695	0	0	695	0	0	5,464	6,159	0
(B) OTHER ONTARIO GRANTS	0	0	6	6	546	1	0	553	0
TOTAL ONTARIO GRANTS	18,419	0	6	18,425	546	1	5,464	24,436	0
(C) FEDERAL	0	0	0	0	1,033	801	0	1,834	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	46	0	46	0
2. FEES (A) TUITION CREDIT	5,994	0	0	5,994	0	0	0	5,994	0
(B) TUITION NON-CREDIT	0	44	0	44	0	0	0	44	0
(C) MISCELLANEOUS	554	0	4,607	5,161	0	0	0	5,161	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	23	828	34	885	111
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	49	0	0	49	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,069	4,069	0	0	0	4,069	0
7. INVESTMENT INCOME	343	0	37	380	0	322	25	727	0
8. MISCELLANEOUS	223	0	1	224	21	69	0	314	2
TOTAL	25,533	44	8,720	34,297	1,672	2,067	5,523	43,559	113

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	11,231	0	0	11,231	34	73	0	11,338
(B) OTHER INSTRUCTION AND RESEARCH	1,625	0	0	1,625	640	33	0	2,298
(C) OTHER SALARIES AND WAGES	6,506	24	2,526	9,056	56	201	0	9,313
TOTAL SALARIES AND WAGES	19,362	24	2,526	21,912	730	307	0	22,949
2. EMPLOYEE BENEFITS	2,408	2	329	2,739	63	18	0	2,820
TOTAL SALARIES AND BENEFITS	21,770	26	2,855	24,651	793	325	0	25,769
3. LIBRARY ACQUISITIONS	591	0	0	591	0	54	0	645
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	483	0	175	658	148	52	284	1,142
5. OPERATIONAL SUPPLIES AND EXPENSES	1,041	0	690	1,731	206	95	0	2,032
6. COST OF GOODS SOLD	0	0	1,692	1,692	0	0	0	1,692
7. UTILITIES	630	0	576	1,206	2	4	0	1,212
8. MUNICIPAL TAXES	249	0	3	252	0	0	0	252
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	33	0	142	175	0	0	1,083	1,258
10. EXTERNALLY CONTRACTED SERVICES	110	0	1,926	2,036	35	74	0	2,145
11. SCHOLARSHIPS, BURSARIES, ETC.	169	0	0	169	0	617	0	786
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	118	118
14. BUILDINGS	0	0	0	0	0	0	1,322	1,322
15. MISCELLANEOUS	989	1	297	1,287	300	149	0	1,736
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	26,065	27	8,783	34,875	1,484	1,370	2,807	40,536

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)							
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	11,231	0	11,231	0	0	0	0	0	0	11,231
(B) OTHER INSTRUCTION AND RESEARCH	1,625	0	1,625	0	0	0	0	0	0	1,625
(C) OTHER SALARIES AND WAGES	1,232	0	1,232	1,191	366	609	1,531	1,136	441	6,506
TOTAL SALARIES AND WAGES	14,088	0	14,088	1,191	366	609	1,531	1,136	441	19,362
2. EMPLOYEE BENEFITS	1,717	0	1,717	152	45	76	202	160	56	2,408
TOTAL SALARIES AND BENEFITS	15,805	0	15,805	1,343	411	685	1,733	1,296	497	21,770
3. LIBRARY ACQUISITIONS	0	0	0	591	0	0	0	0	0	591
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	196	0	196	42	155	4	26	50	10	483
5. OPERATIONAL SUPPLIES AND EXPENSES	385	0	385	40	97	24	156	223	116	1,041
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	630	0	630
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	249	0	249
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	33	0	33
10. EXTERNALLY CONTRACTED SERVICES	6	0	6	38	59	2	0	5	0	110
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	169	0	0	0	169
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	327	0	327	19	11	38	137	150	307	989
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	16,719	0	16,719	2,073	733	922	2,052	2,636	930	26,065

CENTRAL COMPUTING COSTS:	
ACADEMIC	302
NON-ACADEMIC	431
TOTAL	733

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	6	8	179	10	0	203	49	0	0	49
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	140	1	180	12	0	333	210	0	0	210
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-134	7	-1	-2	0	-130	-161	0	0	-161
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	170	1	180	63	0	414	770	0	0	770
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	36	8	179	61	0	284	609	0	0	609

WATERLOO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	143,061	0	79	27,945	0	171,085	42,274	7,500	6,755	227,614	574
2. TOTAL EXPENSE (FROM TABLE 3)	142,231	0	127	27,677	0	170,035	43,095	2,044	8,262	223,436	0
3. NET REVENUE (EXPENSE)	830	0	-48	268	0	1,050	-821	5,456	-1,507	4,178	574
4. NET RECONCILING ITEMS	61	0	48	272	0	381	-235	0	-2,363	-2,217	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	891	0	0	540	0	1,431	-1,056	5,456	-3,870	1,961	574
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-938	0	0	23	0	-915	1,511	-4,631	2,986	-1,049	1,049
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	426	-426	0	-339	339	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	379	-426	0	224	339	516	455	825	-884	912	1,623
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	338	4,509	0	518	1,807	7,172	16,044	3,312	4,169	30,697	5,550
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	717	4,083	0	742	2,146	7,688	16,499	4,137	3,285	31,609	7,173

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	104,409	0	0	104,409	0	0	0	104,409	0
(II) EXTRA FORMULA	539	0	0	539	0	0	0	539	0
(III) OTHER MCU GRANTS	5,390	0	0	5,390	3,020	0	6,171	14,581	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	250	250	0
TOTAL ONTARIO GRANTS	110,338	0	0	110,338	3,020	0	6,421	119,779	0
(C) FEDERAL	0	0	0	0	21,898	160	0	22,058	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	386	0	0	386	0
2. FEES (A) TUITION CREDIT	28,083	0	0	28,083	0	0	0	28,083	0
(B) TUITION NON-CREDIT	0	79	0	79	0	0	0	79	0
(C) MISCELLANEOUS	1,186	0	7,318	8,504	0	0	69	8,573	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	260	6,444	15	6,719	574
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	13,363	0	0	13,363	0
6. SALES OF SERVICE AND PRODUCTS	0	0	20,627	20,627	0	0	0	20,627	0
7. INVESTMENT INCOME	2,447	0	0	2,447	417	809	250	3,923	0
8. MISCELLANEOUS	1,007	0	0	1,007	2,930	87	0	4,024	0
TOTAL	143,061	79	27,945	171,085	42,274	7,500	6,755	227,614	574

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	51,143	46	0	51,189	5,823	123	0	57,135
(B) OTHER INSTRUCTION AND RESEARCH	6,564	0	0	6,564	5,804	462	0	12,830
(C) OTHER SALARIES AND WAGES	42,949	0	7,339	50,288	11,144	0	0	61,432
TOTAL SALARIES AND WAGES	100,656	46	7,339	108,041	22,771	585	0	131,397
2. EMPLOYEE BENEFITS	11,398	5	835	12,238	1,195	33	0	13,466
TOTAL SALARIES AND BENEFITS	112,054	51	8,174	120,279	23,966	618	0	144,863
3. LIBRARY ACQUISITIONS	3,344	0	0	3,344	0	0	269	3,613
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,395	0	549	6,944	5,586	162	2,122	14,814
5. OPERATIONAL SUPPLIES AND EXPENSES	8,471	76	4,417	12,964	8,864	348	0	22,176
6. COST OF GOODS SOLD	0	0	9,354	9,354	0	0	0	9,354
7. UTILITIES	4,428	0	1,478	5,906	0	0	0	5,906
8. MUNICIPAL TAXES	1,209	0	471	1,680	0	0	0	1,680
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,711	0	988	2,699	772	9	0	3,480
10. EXTERNALLY CONTRACTED SERVICES	307	0	0	307	0	0	0	307
11. SCHOLARSHIPS, BURSARIES, ETC.	1,034	0	0	1,034	513	836	0	2,383
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,412	1,412	0	0	0	1,412
13. LAND AND SITE SERVICES	50	0	452	502	0	0	81	583
14. BUILDINGS	0	0	181	181	0	0	5,790	5,971
15. MISCELLANEOUS	3,228	0	201	3,429	3,394	71	0	6,894
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	142,231	127	27,677	170,035	43,095	2,044	8,262	223,436

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	51,143	0	51,143	0	0	0	0	0	0	51,143
(B) OTHER INSTRUCTION AND RESEARCH	6,564	0	6,564	0	0	0	0	0	0	6,564
(C) OTHER SALARIES AND WAGES	14,216	0	14,216	4,187	3,567	3,929	7,632	9,205	213	42,949
TOTAL SALARIES AND WAGES	71,923	0	71,923	4,187	3,567	3,929	7,632	9,205	213	100,656
2. EMPLOYEE BENEFITS	7,624	0	7,624	640	509	424	946	1,223	32	11,398
TOTAL SALARIES AND BENEFITS	79,547	0	79,547	4,827	4,076	4,353	8,578	10,428	245	112,054
3. LIBRARY ACQUISITIONS	0	0	0	3,344	0	0	0	0	0	3,344
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,045	0	4,045	345	1,410	140	247	202	6	6,395
5. OPERATIONAL SUPPLIES AND EXPENSES	4,805	0	4,805	282	279	668	1,139	1,065	233	8,471
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,428	0	4,428
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,209	0	1,209
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,711	0	1,711
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	307	0	307
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,034	0	0	0	1,034
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	50	0	50
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,462	0	1,462	10	30	430	451	515	330	3,228
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	89,859	0	89,859	8,808	5,795	6,625	10,415	19,915	814	142,231

CENTRAL COMPUTING COSTS:	
ACADEMIC	3,807
NON-ACADEMIC	1,988
TOTAL	5,795

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,754	293	1,486	0	16	3,549	714	0	500	1,214
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,726	162	2,041	0	46	3,975	434	0	441	875
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	28	131	-555	0	-30	-426	280	0	59	339
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,260	162	2,041	0	46	4,509	1,291	0	516	1,807
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,288	293	1,486	0	16	4,083	1,571	0	575	2,146

* Other Operating funds are for the teaching resource office.

** Other Ancillary funds are for residence capital debt retirement.

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	187,319	0	8,379	37,884	0	233,582	42,620	14,305	16,112	306,619	2,068
2. TOTAL EXPENSE (FROM TABLE 3)	184,270	0	8,320	38,148	0	230,738	48,764	3,976	5,087	288,565	0
3. NET REVENUE (EXPENSE)	3,049	0	59	-264	0	2,844	-6,144	10,329	11,025	18,054	2,068
4. NET RECONCILING ITEMS	365	0	267	572	0	1,204	0	-711	0	493	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,414	0	326	308	0	4,048	-6,144	9,618	11,025	18,547	2,068
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,975	0	-142	330	0	-1,787	8,901	661	-8,194	-419	419
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,125	3,125	0	-1,432	1,432	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,686	3,125	184	-794	1,432	2,261	2,757	10,279	2,831	18,128	2,487
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,185	5,636	2,034	1,181	6,647	16,683	12,182	27,598	8,292	64,755	14,938
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-501	8,761	2,218	387	8,079	18,944	14,939	37,877	11,123	82,883	17,425

Note: In addition to the above revenue and expenses, $3,986 thousand was provided in Treatment and Rehabilitation (T.& R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	136,579	0	0	136,579	0	0	0	136,579	0
(II) EXTRA FORMULA	3,296	0	0	3,296	0	0	0	3,296	0
(III) OTHER MCU GRANTS	6,394	0	0	6,394	0	3	15,429	21,826	0
(B) OTHER ONTARIO GRANTS	725	2,032	111	2,868	1,881	778	0	5,527	0
TOTAL ONTARIO GRANTS	146,994	2,032	111	149,137	1,881	781	15,429	167,228	0
(C) FEDERAL	466	1,286	0	1,752	25,597	235	0	27,584	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	5
(E) OTHER	0	0	0	0	1,060	358	0	1,418	0
2. FEES (A) TUITION CREDIT	33,126	0	0	33,126	0	0	0	33,126	0
(B) TUITION NON-CREDIT	0	4,097	0	4,097	0	0	0	4,097	0
(C) MISCELLANEOUS	3,042	0	13,849	16,891	0	0	0	16,891	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	265	0	265	1,144	5,293	0	6,702	2,063
5. NON-GOVT. GRANTS & CONTRACTS	0	375	0	375	12,668	335	0	13,378	0
6. SALES OF SERVICE AND PRODUCTS	0	0	23,564	23,564	0	0	0	23,564	0
7. INVESTMENT INCOME	2,116	277	214	2,607	0	7,303	683	10,593	0
8. MISCELLANEOUS	1,575	47	146	1,768	270	0	0	2,038	0
TOTAL	187,319	8,379	37,884	233,582	42,620	14,305	16,112	306,619	2,068

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	74,132	1,930	0	76,062	2,633	461	0	79,156
(B) OTHER INSTRUCTION AND RESEARCH	4,510	193	0	4,703	13,166	2	0	17,871
(C) OTHER SALARIES AND WAGES	49,942	1,775	13,899	65,616	10,532	297	0	76,445
TOTAL SALARIES AND WAGES	128,584	3,898	13,899	146,381	26,331	760	0	173,472
2. EMPLOYEE BENEFITS	20,914	336	1,493	22,743	2,556	76	0	25,375
TOTAL SALARIES AND BENEFITS	149,498	4,234	15,392	169,124	28,887	836	0	198,847
3. LIBRARY ACQUISITIONS	4,740	19	0	4,759	0	32	0	4,791
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,903	246	1,828	8,977	6,484	41	8	15,510
5. OPERATIONAL SUPPLIES AND EXPENSES	7,690	1,145	2,804	11,639	8,436	293	0	20,368
6. COST OF GOODS SOLD	0	0	10,900	10,900	0	0	0	10,900
7. UTILITIES	4,925	0	1,464	6,389	0	0	0	6,389
8. MUNICIPAL TAXES	1,378	0	632	2,010	0	0	0	2,010
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	360	0	564	924	102	0	5,079	6,105
10. EXTERNALLY CONTRACTED SERVICES	2,161	0	249	2,410	0	5	0	2,415
11. SCHOLARSHIPS, BURSARIES, ETC.	2,788	0	0	2,788	0	2,142	0	4,930
12. PRINCIPAL AND INTEREST REPAYMENTS	242	2	1,923	2,167	0	0	0	2,167
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	42	42	0	0	0	42
15. MISCELLANEOUS	5,947	2,302	1,786	10,035	3,429	627	0	14,091
16. INTERNAL COST ALLOCATIONS	-2,362	372	564	-1,426	1,426	0	0	0
TOTAL	184,270	8,320	38,148	230,738	48,764	3,976	5,087	288,565

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	63,924	10,208	74,132	0	0	0	0	0	0	74,132
(B) OTHER INSTRUCTION AND RESEARCH	4,395	115	4,510	0	0	0	0	0	0	4,510
(C) OTHER SALARIES AND WAGES	16,283	3,328	19,611	6,997	4,018	2,465	7,619	8,037	1,195	49,942
TOTAL SALARIES AND WAGES	84,602	13,651	98,253	6,997	4,018	2,465	7,619	8,037	1,195	128,584
2. EMPLOYEE BENEFITS	13,069	2,836	15,905	1,142	792	336	1,212	1,332	195	20,914
TOTAL SALARIES AND BENEFITS	97,671	16,487	114,158	8,139	4,810	2,801	8,831	9,369	1,390	149,498
3. LIBRARY ACQUISITIONS	0	0	0	4,740	0	0	0	0	0	4,740
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,980	221	4,201	302	1,302	187	333	330	248	6,903
5. OPERATIONAL SUPPLIES AND EXPENSES	3,015	646	3,661	216	601	547	952	1,101	612	7,690
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,925	0	4,925
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,378	0	1,378
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	360	0	360
10. EXTERNALLY CONTRACTED SERVICES	1,470	332	1,802	0	1	75	162	83	28	2,161
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,788	0	0	0	2,788
12. PRINCIPAL AND INTEREST REPAYMENTS	194	0	194	0	0	48	0	0	0	242
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,048	199	3,247	28	158	213	533	692	1,076	5,947
16. INTERNAL COST ALLOCATIONS	86	0	86	0	-602	62	-1,908	0	0	-2,362
TOTAL	109,464	17,885	127,349	13,425	6,270	6,721	8,903	18,248	3,354	184,270

CENTRAL COMPUTING COSTS:	
ACADEMIC	3,453
NON-ACADEMIC	2,817
TOTAL	6,270

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,898	0	1,213	0	0	3,111	1,997	0	0	1,997
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	235	0	-19	-15	0	201	1,190	0	0	1,190
3. OTHER	134	0	0	81	0	215	625	0	0	625
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,797	0	1,232	96	0	3,125	1,432	0	0	1,432
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,587	0	3,046	1,003	0	5,636	6,647	0	0	6,647
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	3,384	0	4,278	1,099	0	8,761	8,079	0	0	8,079

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	42,186	0	0	7,460	0	49,646	1,526	2,534	2,476	56,182	50
2. TOTAL EXPENSE (FROM TABLE 3)	40,813	0	0	7,734	0	48,547	1,373	1,029	3,865	54,814	0
3. NET REVENUE (EXPENSE)	1,373	0	0	-274	0	1,099	153	1,505	-1,389	1,368	50
4. NET RECONCILING ITEMS	-904	0	0	138	0	-766	0	0	-2,024	-2,790	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	469	0	0	-136	0	333	153	1,505	-3,413	-1,422	50
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-129	0	0	0	0	-129	7	-3,571	3,442	-251	251
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-263	263	0	17	-17	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	77	263	0	-119	-17	204	160	-2,066	29	-1,673	301
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	413	5,491	0	-41	27	5,890	365	4,783	1,801	12,839	4,925
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	490	5,754	0	-160	10	6,094	525	2,717	1,830	11,166	5,226

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	29,126	0	0	29,126	0	0	0	29,126	0
(II) EXTRA FORMULA	1,624	0	0	1,624	0	0	0	1,624	0
(III) OTHER MCU GRANTS	787	0	0	787	0	0	1,965	2,752	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	155	30	0	185	0
TOTAL ONTARIO GRANTS	31,537	0	0	31,537	155	30	1,965	33,687	0
(C) FEDERAL	0	0	50	50	888	73	0	1,011	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9,538	0	0	9,538	0	0	0	9,538	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	486	0	3,027	3,513	0	0	0	3,513	0
3. BORROWINGS	0	0	0	0	0	0	367	367	0
4. DONATIONS	0	0	0	0	0	878	0	878	17
5. NON-GOVT. GRANTS & CONTRACTS	0	0	51	51	483	259	0	793	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,259	4,259	0	0	0	4,259	0
7. INVESTMENT INCOME	568	0	2	570	0	1,176	131	1,877	33
8. MISCELLANEOUS	57	0	71	128	0	118	13	259	0
TOTAL	42,186	0	7,460	49,646	1,526	2,534	2,476	56,182	50

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	16,384	0	0	16,384	349	270	0	17,003
(B) OTHER INSTRUCTION AND RESEARCH	1,200	0	0	1,200	421	61	0	1,682
(C) OTHER SALARIES AND WAGES	10,992	0	1,961	12,953	0	72	0	13,025
TOTAL SALARIES AND WAGES	28,576	0	1,961	30,537	770	403	0	31,710
2. EMPLOYEE BENEFITS	2,750	0	220	2,970	21	10	0	3,001
TOTAL SALARIES AND BENEFITS	31,326	0	2,181	33,507	791	413	0	34,711
3. LIBRARY ACQUISITIONS	1,195	0	0	1,195	0	0	0	1,195
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,331	0	286	1,617	120	27	0	1,764
5. OPERATIONAL SUPPLIES AND EXPENSES	3,361	0	554	3,915	255	181	0	4,351
6. COST OF GOODS SOLD	0	0	3,488	3,488	0	0	0	3,488
7. UTILITIES	763	0	309	1,072	0	0	0	1,072
8. MUNICIPAL TAXES	379	0	0	379	0	0	0	379
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	664	0	19	683	0	0	798	1,481
10. EXTERNALLY CONTRACTED SERVICES	98	0	17	115	0	0	0	115
11. SCHOLARSHIPS, BURSARIES, ETC.	375	0	0	375	0	271	0	646
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	609	609	0	0	0	609
13. LAND AND SITE SERVICES	0	0	0	0	0	0	520	520
14. BUILDINGS	0	0	66	66	0	0	2,547	2,613
15. MISCELLANEOUS	1,458	0	68	1,526	207	137	0	1,870
16. INTERNAL COST ALLOCATIONS	-137	0	137	0	0	0	0	0
TOTAL	40,813	0	7,734	48,547	1,373	1,029	3,865	54,814

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	16,384	0	16,384	0	0	0	0	0	0	16,384
(B) OTHER INSTRUCTION AND RESEARCH	1,200	0	1,200	0	0	0	0	0	0	1,200
(C) OTHER SALARIES AND WAGES	3,284	0	3,284	1,348	499	1,271	2,164	1,775	651	10,992
TOTAL SALARIES AND WAGES	20,868	0	20,868	1,348	499	1,271	2,164	1,775	651	28,576
2. EMPLOYEE BENEFITS	1,907	0	1,907	139	49	113	207	272	63	2,750
TOTAL SALARIES AND BENEFITS	22,775	0	22,775	1,487	548	1,384	2,371	2,047	714	31,326
3. LIBRARY ACQUISITIONS	0	0	0	1,195	0	0	0	0	0	1,195
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	665	0	665	41	374	7	120	107	17	1,331
5. OPERATIONAL SUPPLIES AND EXPENSES	1,745	0	1,745	115	138	304	330	380	349	3,361
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	763	0	763
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	379	0	379
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	664	0	664
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	7	91	0	98
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	375	0	0	0	375
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	704	0	704	4	9	50	408	114	169	1,458
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-61	-76	0	0	-137
TOTAL	25,889	0	25,889	2,842	1,069	2,059	3,160	4,545	1,249	40,813

CENTRAL COMPUTING COSTS:	
ACADEMIC	641
NON-ACADEMIC	428
TOTAL	1,069

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	352	352	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	89	89	0	0	17	17
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	263	263	0	0	-17	-17
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,491	5,491	0	0	27	27
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,754	5,754	0	0	10	10

* Other Operating funds are for program development, $5,391 thousand; P.P. and P. projects, $352 thousand; and library books, $11 thousand.

** Other Ancillary funds are for WLU Press, $7 thousand; and residence improvements, $3 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	81,805	0	0	12,312	0	94,117	5,972	1,929	6,166	108,184	514
2. TOTAL EXPENSE (FROM TABLE 3)	80,473	0	0	11,892	0	92,365	5,391	1,668	1,472	100,896	0
3. NET REVENUE (EXPENSE)	1,332	0	0	420	0	1,752	581	261	4,694	7,288	514
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,332	0	0	420	0	1,752	581	261	4,694	7,288	514
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-739	0	0	0	0	-739	191	-17	553	-12	12
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-931	931	0	-78	78	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-338	931	0	342	78	1,013	772	244	5,247	7,276	526
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	440	6,367	0	146	101	7,054	3,870	804	429	12,157	4,331
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	102	7,298	0	488	179	8,067	4,642	1,048	5,676	19,433	4,857

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	57,857	0	0	57,857	0	0	0	57,857	0
(II) EXTRA FORMULA	977	0	0	977	0	0	0	977	0
(III) OTHER MCU GRANTS	1,831	0	0	1,831	11	0	4,531	6,373	0
(B) OTHER ONTARIO GRANTS	83	0	0	83	1,348	358	90	1,879	0
TOTAL ONTARIO GRANTS	60,748	0	0	60,748	1,359	358	4,621	67,086	0
(C) FEDERAL	0	0	0	0	4,114	0	0	4,114	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	18,764	0	0	18,764	0	0	0	18,764	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,157	0	3,122	4,279	0	0	0	4,279	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	47	0	0	47	0	1,167	1,448	2,662	384
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	499	122	0	621	0
6. SALES OF SERVICE AND PRODUCTS	0	0	9,190	9,190	0	0	0	9,190	0
7. INVESTMENT INCOME	977	0	0	977	0	282	97	1,356	130
8. MISCELLANEOUS	112	0	0	112	0	0	0	112	0
TOTAL	81,805	0	12,312	94,117	5,972	1,929	6,166	108,184	514

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	32,036	0	0	32,036	0	0	0	32,036
(B) OTHER INSTRUCTION AND RESEARCH	4,127	0	0	4,127	2,771	0	0	6,898
(C) OTHER SALARIES AND WAGES	22,085	0	3,472	25,557	0	0	0	25,557
TOTAL SALARIES AND WAGES	58,248	0	3,472	61,720	2,771	0	0	64,491
2. EMPLOYEE BENEFITS	8,068	0	423	8,491	170	0	0	8,661
TOTAL SALARIES AND BENEFITS	66,316	0	3,895	70,211	2,941	0	0	73,152
3. LIBRARY ACQUISITIONS	1,762	0	0	1,762	0	0	0	1,762
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,284	0	202	3,486	910	0	0	4,396
5. OPERATIONAL SUPPLIES AND EXPENSES	2,555	0	795	3,350	1,540	1,336	197	6,423
6. COST OF GOODS SOLD	0	0	4,529	4,529	0	0	0	4,529
7. UTILITIES	2,073	0	878	2,951	0	0	0	2,951
8. MUNICIPAL TAXES	646	0	128	774	0	0	0	774
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	774	0	57	831	0	0	433	1,264
10. EXTERNALLY CONTRACTED SERVICES	279	0	47	326	0	0	0	326
11. SCHOLARSHIPS, BURSARIES, ETC.	732	0	0	732	0	332	0	1,064
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	617	617	0	0	0	617
13. LAND AND SITE SERVICES	0	0	47	47	0	0	842	889
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,451	0	298	2,749	0	0	0	2,749
16. INTERNAL COST ALLOCATIONS	-399	0	399	0	0	0	0	0
TOTAL	80,473	0	11,892	92,365	5,391	1,668	1,472	100,896

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	32,036	0	32,036	0	0	0	0	0	0	32,036
(B) OTHER INSTRUCTION AND RESEARCH	4,127	0	4,127	0	0	0	0	0	0	4,127
(C) OTHER SALARIES AND WAGES	5,801	0	5,801	3,166	1,679	2,165	3,412	5,186	676	22,085
TOTAL SALARIES AND WAGES	41,964	0	41,964	3,166	1,679	2,165	3,412	5,186	676	58,248
2. EMPLOYEE BENEFITS	5,494	0	5,494	452	254	268	556	988	56	8,068
TOTAL SALARIES AND BENEFITS	47,458	0	47,458	3,618	1,933	2,433	3,968	6,174	732	66,316
3. LIBRARY ACQUISITIONS	0	0	0	1,762	0	0	0	0	0	1,762
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,256	0	1,256	161	1,348	170	180	144	25	3,284
5. OPERATIONAL SUPPLIES AND EXPENSES	1,118	0	1,118	138	81	192	284	560	182	2,555
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,073	0	2,073
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	646	0	646
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	774	0	774
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	279	0	279
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	732	0	0	0	732
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	922	0	922	0	52	124	342	213	798	2,451
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-16	0	-383	-399
TOTAL	50,754	0	50,754	5,679	3,414	3,651	4,758	10,863	1,354	80,473

CENTRAL COMPUTING COSTS:	
ACADEMIC	2,595
NON-ACADEMIC	819
TOTAL	3,414

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WINDSOR

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-75	281	0	-50	775	931	78	0	0	78
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-75	281	0	-50	775	931	78	0	0	78
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	396	720	0	200	5,051	6,367	101	0	0	101
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	321	1,001	0	150	5,826	7,298	179	0	0	179

* Other Operating funds are for financial planning, $2,275 thousand; stabilization, $1,801 thousand; and capital equipment, $1,750 thousand.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	202,793	0	2,882	26,313	0	231,988	20,481	3,433	53,726	309,628	1,005
2. TOTAL EXPENSE (FROM TABLE 3)	203,058	0	2,937	25,796	0	231,791	16,570	974	18,838	268,173	0
3. NET REVENUE (EXPENSE)	-265	0	-55	517	0	197	3,911	2,459	34,888	41,455	1,005
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	-8,821	-8,821	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-265	0	-55	517	0	197	3,911	2,459	26,067	32,634	1,005
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	6,153	0	-512	-3,747	0	1,894	-357	-1,070	0	467	-467
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,059	2,059	0	-54	54	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	3,829	2,059	-567	-3,284	54	2,091	3,554	1,389	26,067	33,101	538
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-4,365	2,932	567	3,284	1,090	3,508	8,984	7,242	12	19,746	6,014
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-536	4,991	0	0	1,144	5,599	12,538	8,631	26,079	52,847	6,552

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	133,587	0	0	133,587	0	0	0	133,587	0
(II) EXTRA FORMULA	7,790	0	0	7,790	0	0	0	7,790	0
(III) OTHER MCU GRANTS	5,150	59	0	5,209	2,608	0	19,689	27,506	0
(B) OTHER ONTARIO GRANTS	180	0	0	180	835	0	0	1,015	0
TOTAL ONTARIO GRANTS	146,707	59	0	146,766	3,443	0	19,689	169,898	0
(C) FEDERAL	300	2	0	302	12,326	0	0	12,628	0
(D) MUNICIPAL	33	0	0	33	0	0	0	33	0
(E) OTHER	409	0	0	409	0	0	0	409	0
2. FEES (A) TUITION CREDIT	48,490	0	0	48,490	0	0	0	48,490	0
(B) TUITION NON-CREDIT	0	2,637	0	2,637	0	0	0	2,637	0
(C) MISCELLANEOUS	3,160	184	9,011	12,355	0	0	0	12,355	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	677	0	29	706	0	2,686	0	3,392	440
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	4,712	0	0	4,712	0
6. SALES OF SERVICE AND PRODUCTS	0	0	17,034	17,034	0	0	0	17,034	0
7. INVESTMENT INCOME	2,388	0	0	2,388	0	747	858	3,993	565
8. MISCELLANEOUS	629	0	239	868	0	0	33,179	34,047	0
TOTAL	202,793	2,882	26,313	231,988	20,481	3,433	53,726	309,628	1,005

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	81,372	0	0	81,372	1,276	20	0	82,668
(B) OTHER INSTRUCTION AND RESEARCH	6,418	1,018	0	7,436	2,664	0	0	10,100
(C) OTHER SALARIES AND WAGES	60,090	778	5,233	66,101	4,090	329	312	70,832
TOTAL SALARIES AND WAGES	147,880	1,796	5,233	154,909	8,030	349	312	163,600
2. EMPLOYEE BENEFITS	18,216	106	697	19,019	444	12	16	19,491
TOTAL SALARIES AND BENEFITS	166,096	1,902	5,930	173,928	8,474	361	328	183,091
3. LIBRARY ACQUISITIONS	4,193	0	0	4,193	0	26	0	4,219
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,087	53	701	8,841	1,829	67	506	11,243
5. OPERATIONAL SUPPLIES AND EXPENSES	4,868	470	2,518	7,856	4,977	221	35	13,089
6. COST OF GOODS SOLD	0	0	10,453	10,453	0	0	0	10,453
7. UTILITIES	6,536	18	2,289	8,843	65	0	0	8,908
8. MUNICIPAL TAXES	1,521	0	0	1,521	0	0	0	1,521
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	757	2	1,119	1,878	0	0	3,071	4,949
10. EXTERNALLY CONTRACTED SERVICES	852	0	955	1,807	0	0	1,295	3,102
11. SCHOLARSHIPS, BURSARIES, ETC.	1,739	0	0	1,739	0	299	0	2,038
12. PRINCIPAL AND INTEREST REPAYMENTS	472	0	1,681	2,153	0	0	0	2,153
13. LAND AND SITE SERVICES	0	0	0	0	0	0	2,221	2,221
14. BUILDINGS	0	0	0	0	0	0	11,292	11,292
15. MISCELLANEOUS	7,937	492	150	8,579	1,225	0	90	9,894
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	203,058	2,937	25,796	231,791	16,570	974	18,838	268,173

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	81,372	0	81,372	0	0	0	0	0	0	81,372
(B) OTHER INSTRUCTION AND RESEARCH	6,418	0	6,418	0	0	0	0	0	0	6,418
(C) OTHER SALARIES AND WAGES	23,499	0	23,499	6,314	4,396	3,816	9,779	10,531	1,755	60,090
TOTAL SALARIES AND WAGES	111,289	0	111,289	6,314	4,396	3,816	9,779	10,531	1,755	147,880
2. EMPLOYEE BENEFITS	13,172	0	13,172	863	602	494	1,263	1,494	328	18,216
TOTAL SALARIES AND BENEFITS	124,461	0	124,461	7,177	4,998	4,310	11,042	12,025	2,083	166,096
3. LIBRARY ACQUISITIONS	0	0	0	4,193	0	0	0	0	0	4,193
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,090	0	3,090	633	2,291	125	921	866	161	8,087
5. OPERATIONAL SUPPLIES AND EXPENSES	1,720	0	1,720	28	369	121	1,159	877	594	4,868
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	6,536	0	6,536
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,521	0	1,521
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	757	0	757
10. EXTERNALLY CONTRACTED SERVICES	52	0	52	25	0	14	2	680	79	852
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,739	0	0	0	1,739
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	472	472
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,544	0	3,544	106	858	341	1,196	385	1,507	7,937
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	132,867	0	132,867	12,162	8,516	6,650	14,320	23,647	4,896	203,058

CENTRAL COMPUTING COSTS:	
ACADEMIC	4,540
NON-ACADEMIC	3,976
TOTAL	8,516

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	4,820	0	0	4,820	484	0	0	484
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,761	0	0	2,761	430	0	0	430
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	2,059	0	0	2,059	54	0	0	54
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	2,932	0	0	2,932	1,090	0	0	1,090
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	4,991	0	0	4,991	1,144	0	0	1,144

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